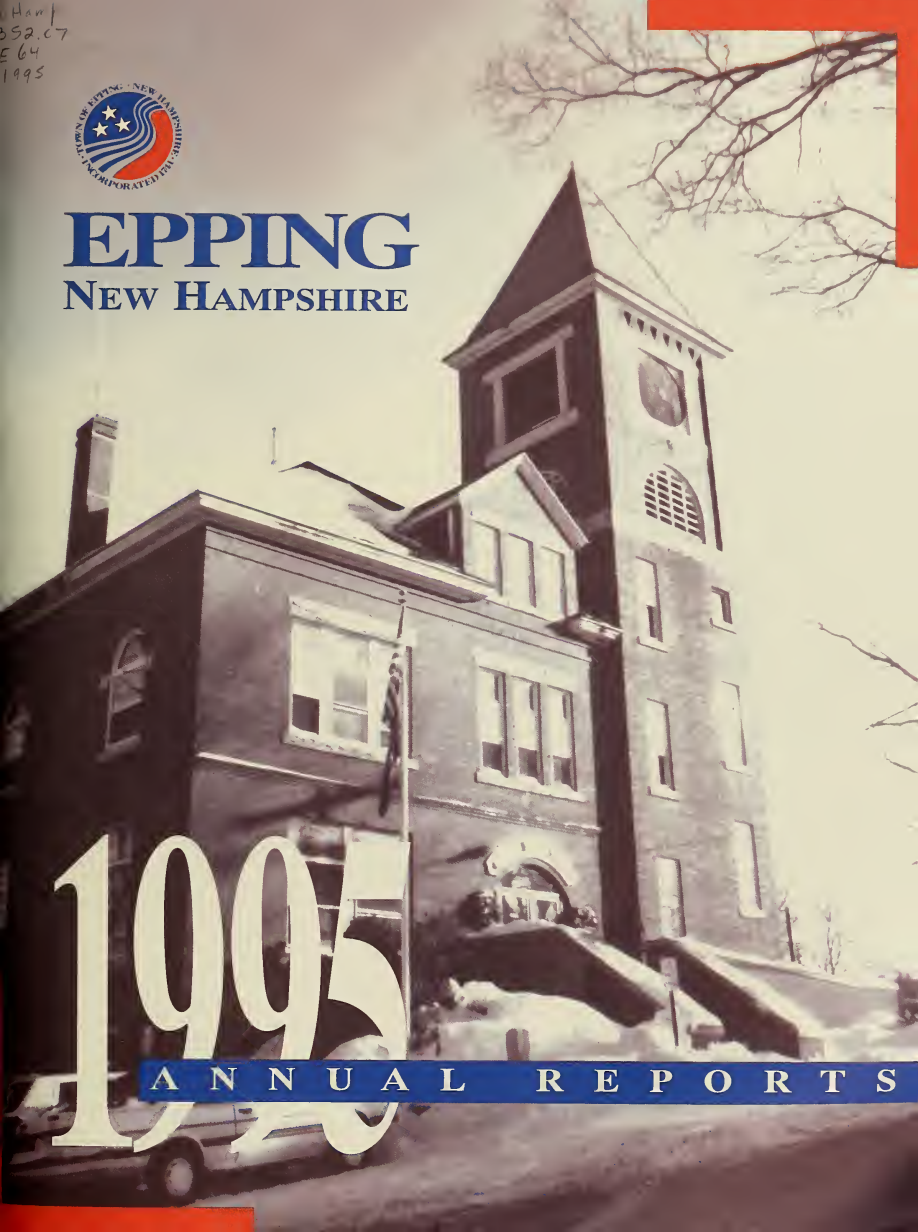


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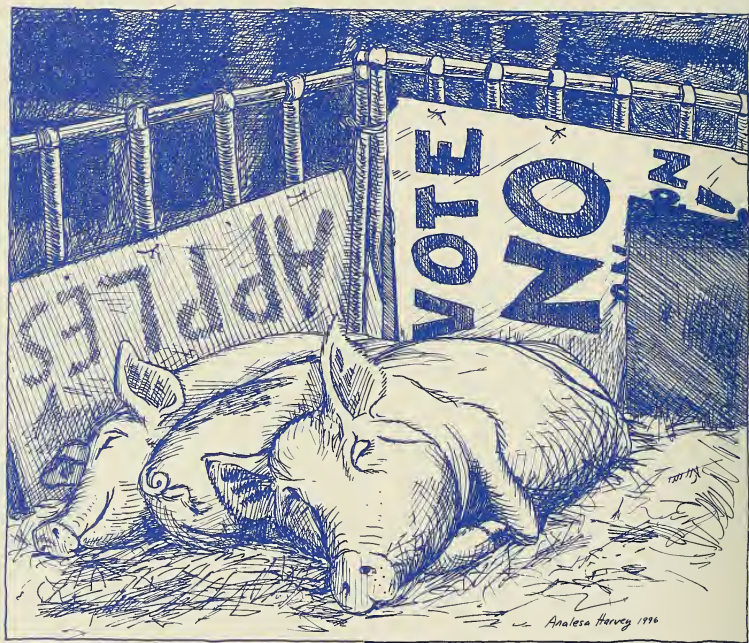
# EPPING

## NEW HAMPSHIRE



# 1995

ANNUAL REPORTS



"After The Election", by Analesa Harvey, (Epping High School Class of 1993) the oldest grandchild of Dan and Louise Harvey. Analesa is the Daughter of Mathew and Judie Harvey. She is currently studying illustration at the Rhode Island School of Design.



THE TOWN OF  
**EPPING**  
NEW HAMPSHIRE

1995

TOWN AND SCHOOL

**A N N U A L R E P O R T S**

for the Fiscal Year Ended December 31, 1995

---

# Dedication

*In 1945, then town moderator  
Matthew James Harvey (1870-1948)  
told his son: "Go see 'bout that Peterson girl  
in Fremont. She won't expect pigeons to fly down her  
throat already roasted." . . .*

And he  
was right.

Soon thereafter,  
Louise Peterson, a successful poultry farmer from Martin Road, sold her 10,000 birds to buy a sewing machine and married Daniel Webster Harvey of Epping. Fifty years later, after running an apple orchard, a dairy herd, two farm stands, five bulldozers, 27 tractors, 266 church suppers, eight kids, and ten grandchildren, Dan and Louise are still chief proprietors of Applehurst Farm on Red Oak Hill.

Certainly, public service is an important factor in deciding who will be honored on page one of the Annual Report. But holding public office is not the only worthwhile thing a person can do to deserve recognition. Dan and Louise Harvey have, in fact, been elected many times. They have served on the School Board, Budget Committee, Board of Adjustment, Water and Sewer Commission, Board of Selectmen,



Dan and Louise Harvey, as most people see and know them, resting between "chores" last fall at their Applehurst Farm on Red Oak Hill.

Supervisor of the Checklist, Library and Trust Funds Trustees, and more.

They have been in office during Epping's most turbulent times, buffeted by the turning tides of school and land use issues. The Harveys have not shied away from Epping's notorious heated debates.

Indeed, they have enthusiastically participated with patience, understanding, and a

sense of humor. One word can set Dan Harvey's false teeth on edge. That word is: Zoning. He's against it. Dan's street-corner political discussions with unwary souls build Epping's fame as a "colorful" little town.

*S*ustained by a love for the land and dogged devotion to a rural way of life, eight generations of Harveys have been steadfast stewards of their Bicentennial farm since 1755. Indeed today's offspring are grown up and nearly all have settled in Epping within



walking distance of home. The three oldest grandchildren, now college age, are enrolled in Rhode Island School of Design, Bates, and Harvard. Maybe they will be farmers – Perhaps not.

Dan and Louise Harvey's unique contribution to Epping is apparent in an 80-acre hayfield which drapes the crest of Red Oak Hill. While none of the farm's considerable acreage is posted against trespassing, the cleared hilltop has a particular reputation for public access and recreation. Hundreds of visitors enjoy the site each year, walking and jogging, riding bicycles, snowmobiles, toboggans, and horses. The hill features a vast alfalfa amphitheater and provides a sweeping view of Pawtuckaway in the west, White Mountains to the north, Portsmouth with its bridge to Maine in the east. Hilltop sunrises are inspiring; sunsets spellbinding; and silent midnight stargazing puts a day's worries into perspective. Kites and other contraptions fly there too, most notably Dan's 1939 yellow Piper Cub, bought for \$250 in 1952. Dan flew it to Iowa and back once with a Baptist minister (camped under the wing, had a great time). This isn't the plane he force-landed one winter's night on an island in Boston Harbor to win front-page coverage by Massachusetts papers. That was the Aeronca Defender, which is still apart in the barn after Dan bounced it into a board pile, trying to evade Hurricane Diane.

People might appreciate that a vantage point like the top of Red Oak Hill doesn't just happen – not in New England, and not amid the glacial till of Epping, where loam is meager and taxes reach the moon. Increased population has put a lot of pressure on landowners throughout New Hampshire. Propositions to develop the farm are tremendous, but hardly considered. It just wouldn't be right – not after all the work.

The hilltop field has required constant attention, cutting trees and undergrowth, hauling, burning, plowing, harrowing, spreading manure, seeding, and cultivating over and over. They call it "farming," but hay crops rarely warrant such investment. Rock picking there has lasted a lifetime. Louise, constantly struggling to keep things organized, loves to burn

brush and tries to control Dan's habit of junk collecting. One year, her flames spread and burned the back off one of the trucks. Everyone expected Dan to be upset. But he just said: "So? She burned her half. That's all!"

Epping is Home to Dan and Louise. They've shown dedication and generosity with a true sense of "family" and "community." Maybe we can all learn from their examples of love of town, its people, and the land. Thank-you, Dan and Louise!

– Carol Harvey Clapp



Daniel Webster Harvey and Louise Peterson Harvey looking just a bit uncomfortable all dressed up for the Epping High School Reunion, July 1991.

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School Financial Statements. . . . .	Center Section

Town Hall Administrative Staff (l-r) Ron Loiselle, David Barker, Phyllis McDonough, Judy Asdot, Cathy Gordon and Linda Foley. Missing from photo is Diana Barnes.



# *Special Recognitions*

This year, the Epping Board of Selectmen would like to make special mention to two of our department heads that have served the Town selflessly for many years. You might say that they have given their lives to their avocations.

Our thanks to these dedicated individuals for their continued service to the Town. They not only do their jobs well, they carry with them a tremendous wealth of institutional and community knowledge.

Thanks gentlemen, keep up the great work!

## **FIRE CHIEF**

### **RICHARD MARCOTTE**

Has served the in the Epping  
Fire Department for 25 years.

## **CHIEF GREG DODGE**

Has served in the Epping Police  
Department for over 17 years.



# ELECTED OFFICERS

CURRENT OFFICER	TERM ENDS	YEAR ELECTED	CURRENT OFFICER	TERM ENDS	YEAR ELECTED
<b>Board of Adjustment</b>			<b>Asst. Moderator</b>		
Roger Vogler	1996	1993	Robert Goodrich	1996	1994
Dorothy Hall	1997	1994			
Linda Harding	1997	1994	<b>Planning Board</b>		
Daniel Harvey	1998	1995	Michael O'Leary	1998	1995
Judith Boisvert	1998	1995	Marilyn Perry	1997	1994
<b>Alternates</b>			Ron Nowe	1996	1995
Doris A. Allen		1994	Robert Goodrich	1996	1993
Edward Ingraham		1994	<b>Alternates</b>		
<b>Budget Committee</b>			Marjorie Darling	1998	1995
Pamela Holmes	1998	1995	Beverly Weddelton	1997	1994
Rob Graham	1998	1995			
Roy Judd	1998	1995	<b>Selectmen</b>		
Mark Kucera	1996	1995	Kim Sullivan	1998	1995
James McGeough	1996	1993	Lee Limperis	1998	1995
Todd Trobaugh	1996	1996	Renald Cote	1996	1994
Elizabeth Conrad	1997	1994	James Boynton	1997	1994
Dennis Gagnon	1997	1994	Roger Gauthier	1997	1994
Donald Sisson	1997	1994	<b>Tax Collector</b>		
<b>Cemetery Trustees</b>			Linda Foley	1998	1995
Donald Sanborn	1998	1995	<b>Deputy</b>		
Richard Sanborn	1996	1993	Diana Barnes	1995	
Daniel Harvey	1997	1994	<b>Town Clerk</b>		
<b>Checklist Supervisor</b>			Linda Foley	1998	1995
Mary Lou Nowe	1996	1995	<b>Deputy</b>		
Grace Lavoie	1998	1992	Diana Barnes	1995	
Pamela Holmes	2000	1994	<b>Treasurer</b>		
<b>Fire Wards</b>			Barbara McPhee	1996	1995
H. Clifton Cray	1998	1995	<b>Deputy</b>		
John Bertogli	1996	1993	Madeline Lehrmitt	1996	
Bruce Chapman	1997	1994	<b>Trust Fund</b>		
<b>Library Trustees</b>			James Rogier	1998	1995
Richard Sanborn	1998	1995	William Williamson	1996	1993
Theresa Kucera	1996	1993	Daniel Harvey	1997	1994
Deborah McConnell	1997	1994			
<b>Moderator</b>					
Harold LaPierre	1996	1994			

# APPOINTED OFFICERS

CURRENT OFFICER	TERM ENDS	YEAR APPOINTED	CURRENT OFFICER	TERM ENDS	YEAR APPOINTED
<b>Ballot Clerks</b>			D. King		1987
Cindy Denoncour	No Term		K. Zukas		1988
Emma Gomez	No Term		R. Marchand		1988
Virginia LaPierre	No Term		D. Carter		1988
Marion Nourvertne	No Term		R. Galvin		1989
			F. Tallon		1989
<b>Civil Defense</b>			C. Bertogli		1989
Michael Jean	1996	1995	L. Jean		1989
			B. Toomire		1990
<b>Code Enforcement</b>			J. Bodge		1991
Ron Loiselle	No Term		D. Pevear		1991
			S. Arneil		1992
<b>Conservation Commission</b>			C. Bodge		1992
Susan Harvey	1998	1995	Breck		1992
Kevin Martin	1996	1993	Keegan		1992
Richard Fisher	1996	1994	K. Louis		1992
Diane Goldthwaite	1997	1994	D. Turgeon		1992
Gerald Langdon	1997	1994	G. Dodge		1993
Jennifer LaPointe	1997	1994	J. Page		1993
Chris Stone	1998	1995	K. Bertogli		1994
<b>Alternate</b>			P. Felch		1994
Jeff Conrad	1998	1995	M. Lafayette		1995
			Lawrence		1995
<b>Fire Chief</b>			J. Leduc		1995
Richard Marcotte	No Term		W. Bertogli		1995
			E. Fallon		1995
<b>Fire Department - Part Time</b>			C. Davies		1995
R. Marcotte		1970	J. Robinson		1996
M. Jean		1975	J. Porter		1996
W. Murch		1979	Brown		1996
C. Murphy		1979			
G. Dodge		1979	<b>Historic District</b>		
C. Cray		1979	Deborah Marvit	1997	1994
M. Yergeau		1980	Daniel Harvey	1998	
G. Porter		1981	Paul Ladd	1996	1993
R. Downie		1983	Devon Rains	1997	1994
H. Letourneau		1983			
J. Bertogli		1984	<b>Human Services</b>		
B. Chapman		1984	Ron Loiselle	No term	
W. Williamson		1984			
R. Pearo		1984	<b>Industrial Developement</b>		
D. Bennis		1985	Susan Joyce	Term Can.	
C. Stephens		1986	Michael Jean	Term Can.	
M. Cray		1986	Deborah Marvit	Term Can.	

## APPOINTED OFFICERS

CURRENT OFFICER	TERM ENDS	YEAR APPOINTED
Elaine Gatchell	Term Can.	
Mary Lou Nowe	Term Can.	
John Vitale	Term Can.	
<b>Alternate</b>		
Paul Ladd	Term Can.	
Ron Nowe	Term Can.	

### Librarian

Duane Shaffer	No Term
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### Recreation Committee

Cheryl Ouellette	1996	1994
Michael Jean	1998	1995
Leona Jean	1998	1995
Theresa Kucera	1996	1994
Veao-Dao Goodrich	1997	1994

### Rockingham Planning Commission

Nancy Haberstroh	1996	
John Vitale	1996	1992
<b>Alternate</b>		
Albert Haberstroh	1996	

### Police Chief

Gregory Dodge	No Term
---------------	---------

CURRENT OFFICER	TERM ENDS	YEAR APPOINTED
<b>Police Department</b>		
Sean Gallagher	No Term	
Frank Dittmar	No Term	
Dawn Watkins	No Term	
Marc Turner	No Term	
Michael Wallace	No Term	

### Part-Time Officers

Todd Ridlon	1996	1995
William Miller	1996	1995
Keith Wooley	1996	1995
Maureen Dittmar	1996	1995
Charles Eaton III	1996	1995
Paul Hanley	1996	1995
Jason Newman Sr.	1996	1995
Richard Newman Jr.	1996	1995
Steven Warnock	1996	1995
H.D Wood III	1996	1995
Paul Duchesne	1996	1995

### Crossing Guards

Beverly Laurent	1996	1995
Sherry Arsenault	1996	1995

### Animal Control Officer

Robin Gilbert	No Term
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### Secretary

Patricia Wood	No Term
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# EXECUTIVE SUMMARY

## 1995 Annual Town Meeting Minutes

**MARCH 14, 1995**

The Meeting was called to order at 9:07 am by Moderator Harold K. LaPierre Jr., who read the call. The polls were then declared open and remained open until 8:00 p.m.

The following election results were read at 10:30 p.m.

### Article 1

To choose all necessary Town officers for the year ensuing.

#### RESULTS OF TOWN ELECTIONS

##### Selectman for Three Years (two elected)

340 GATCHELL, PAUL

554 LIMPERIS, LEE G.

484 SULLIVAN, KIM A.

329 VITALE, JOHN A.

Lee Limperis and Kim Sullivan were elected

##### Treasurer for One Year

782 MCPHEE, BARBARA A

Barbara McPhee was elected

##### Tax collector for Three Years

836 FOLEY, LINDA

Linda Foley was elected

##### Town Clerk for Three Years

832 FOLEY, LINDA

Linda Foley was elected

##### Library Trustee for Three Years

818 SANBORN, RICHARD F.

Richard Sanborn was elected

##### Cemetery Trustee for Three Years

813 SANBORN, DONALD R.

Donald Sanborn was elected

##### Trustee of Trust Funds for Three Years

752 ROGIER, JAMES C.

James Rogier was elected

##### Fire Ward for Three Years

796 CRAY, H. CLIFTON

H. Clifton Cray was elected

##### Planning Board for Three Years

707 O'LEARY, MICHAEL P.

Michael O'Leary was elected

##### Board of Adjustment for Three Years (two elected)

578 BOISVERT, JUDITH

642 HARVEY, DANIEL W.

Judith Boisvert and Daniel Harvey were elected

##### Budget Committee for One Year

690 KUCERA, MARK

Mark Kucera was elected

##### Budget Committee for Three Years (three elected)

292 GOMEZ, WILLIAM N.

498 GRAHAM, ROB

421 HARVEY, DANIEL W.

591 HOLMES, PAMELA

556 JUDD, ROY

Rob Graham, Pamela Holmes and Roy Judd were elected

#### RESULTS OF SCHOOL ELECTIONS

##### School Board for three Years (two elected)

637 BYRNE, DIANE

376 GILBERT, DIANNE

454 HUGHES, HERBERT B.

272 SANTUCCI, LOUIS J.

Diane Byrne and Herbert Hughes were elected

##### Moderator for One Year

641 LAPIERRE, HAROLD K. JR.

244 WHITE, FRANCIS H. JR.

Harold LaPierre was elected

##### Treasurer for One Year

522 HOLMES-OLIVER, AMY

313 WHITE, ELLEN

Amy Oliver was elected

##### School clerk for One Year

721 BOLTON, AMY

Amy Bolton was elected

### Article 2

Are you in favor of rescinding Commercial Use in the High Density Residential Zone as a permitted use on Main Street?

(Majority vote by Official Ballot required)

# EXECUTIVE SUMMARY

*Recommended by Planning Board*  
*Recommended by Board of Selectmen*

## Results

438 - YES      428 - NO      ARTICLE 2 Passed

## Article 3

Are you in favor of extending West Epping Business Zone and Permitted Uses to the center line of Route 101 including Commercial? (Submitted by Petition)

(Majority vote by Official Ballot required)

*Not Recommended by Planning Board*

*Not Recommended by Board of Selectmen*

## Results

467 - YES      423 - NO      ARTICLE 3 Passed

## Article 4

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance -Industrial/Commercial Zone, Schedule I, Zoning Schedule of Bulk and Coverage Controls for the Industrial/Commercial Zone, by reducing the Minimum Front Yard Setback from 100 feet to 75 feet on existing roads, and establishing a Minimum Front Yard Setback of 50 feet on proposed internal roads of Class V classification or higher.

(Majority vote by Official Ballot required)

*Recommended by Planning Board*

## Results

599 - YES      242 - NO      ARTICLE 4 Passed

## Article 5

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, Schedule I, Zoning Schedule of Bulk and Coverage Controls for the Industrial/Commercial Zone, by increasing the Maximum Building Height from 35 feet or three (3) stories to 50 feet or five (5) stories, excluding the roof. All buildings over 35 feet must provide a fire suppression plan approved by the Town of Epping Fire Department and Planning Board.

(Majority vote by Official Ballot required)

*Recommended by Planning Board*

## Results

573 - YES      264 - NO      ARTICLE 5 Passed

## Article 6

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, schedule II, Zoning Schedule of Uses For the Industrial/Commercial Zone, by adding Municipal Buildings and Banks as Permitted Principal Uses.

(Majority vote by Official Ballot required)

*Recommended by Planning Board*

## Results

636 - YES      194 - NO      ARTICLE 6 Passed

## Article 7

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, schedule II, Zoning Schedule of Uses For the Industrial/Commercial Zone, by removing the word "Light" under Industrial Permitted Principal Use #1, so that it reads: "1. Manufacturing and Assembly Plants."

(Majority vote by Official Ballot required)

*Recommended by Planning Board*

## Results

631 - YES      197 - NO      ARTICLE 7 Passed

## Article 8

To see if the Town will vote to amend Article 12 of the Epping Zoning Ordinance-Definitions, by adding the Definition of Indoor Recreation as follows:

"A permanent structure containing facilities for recreational activities, such as movies, tennis, platform games, swimming, exercise rooms, handball, and similar activities."

(Majority vote by Official Ballot required)

*Recommended by Planning Board*

## Results

677 - YES      158 - NO      ARTICLE 8 Passed

## Article 9

To see if the Town will vote to amend Article 12 of the Epping Zoning Ordinance-Definitions, by adding the Definition of Garage (Private Residential) as follows:

"A structure that is accessory to a residential building and that is used for the parking and storage of vehicles owned and operated by the residents thereof and that is



# EXECUTIVE SUMMARY

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not a separate commercial enterprise available to the general public."

(Majority vote by Official Ballot required)

*Recommended by Planning Board*

## Results

607 - YES      218 - NO      ARTICLE 9 Passed

## MARCH 21, 1995

The recessed Town Meeting was called to order at 7:10 p.m. by Moderator Harold LaPierre. The meeting opened with the Pledge of Allegiance. The Moderator then read the rules for the meeting.

## Article 10

To see if the Town will vote to raise and appropriate the sum of \$500,000 for the construction, reconstruction and repair of Town roads including all necessary work on drainage systems and appurtenances of such work, and to authorize the issuance of not more than \$500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. This appropriation shall be non-lapsing appropriation pursuant to RSA 32:3 VI and will not lapse until the work is complete or in three years, whichever is less.

(2/3 ballot vote required with polls open for one hour minimum)

*Submitted and recommended by Board of Selectmen  
Recommended by Budget Committee*

## Results

A motion was made by Selectman Kim Sullivan and seconded by Roger Gauthier to accept the article as read. In the discussion which followed Selectman Sullivan explained that the Board wanted to do a large amount of work in a short period of time, but pay for it over a longer period of time. Selectman Cote will oversee the project and plans to repair 40,000 linear feet of road in 1995, with the remainder of the work to be done in 1996. Paul Spidle asked which roads were being considered and Selectman Sullivan read a list that included: North River Road, Old Nottingham Road, Rocky Lane, Nottingham Square Road, Plumer Road,

Prescott Road, Blake Road, Old State Road, Ham Road, Depot Road, Jenness Road, Railroad Avenue, Mill Street, Lagoon Drive, Camp Lee Road, and Meadowbrook Drive. This list will be reevaluated to determine damages from the winter. Mast Road resident Jack Collins expressed concern that Mast Road was not on the list. There are 26 children living on the road and the road is in poor condition. In the event of an emergency, fire and police vehicles would have a difficult time getting through. John Vitale said that with savings on the current price of asphalt there should be enough money to repair Mast Road. He wanted to amend the Article to include Mast Road. Selectman Limperis questioned the legality of this. Moderator LaPierre asked if the list of roads were presented at the public hearing on February 13th. Since it was, he ruled that it would not be legal to make such an amendment. Selectmen Sullivan and Gauthier felt that the asphalt section should be considered for repair, but Selectman Sullivan did not want to include the dirt section.

A motion was made by Chris Downie and seconded by Art Snyder to move the article. The motion carried. Polls were declared open at 8:45 and voting was by written ballot. At 9:45 the polls were declared closed. The vote was 137 - YES, 23 - NO. A total of 160 ballots were cast and 107 votes were needed for a 2/3 Majority. **THE ARTICLE PASSED.**

## Article 11

To see if the Town will vote to adopt the following ordinance to regulate the use of the Transfer Station and Stump Dump:

### EPPING TRANSFER STATION ORDINANCE

#### I. PURPOSE

The purpose and intent of this ordinance is to establish regulations pertaining to the collection, disposal, removal and destruction of garbage, refuse, solid waste, recyclable materials or any other materials of any kind and the dumping of same at the Town of Epping Transfer Station as authorized under RSA 31:39 and RSA 149-M and any applicable statutes.

*Please see the 1995 Warrant in the 1994 Town Report for the full text of this Article.*

(Majority vote required)

*Submitted and recommended by the Board of Selectmen*

## Results

A motion was made by Kim Sullivan and seconded by Lee Limperis to waive the reading of this article. The motion passed. A motion was then made by Kim Sullivan and seconded by Lee Limperis to accept the article as presented. In the discussion which followed Selectman Sullivan explained that this Ordinance would make it possible for the police to prosecute those who abuse the Stump Dump because they are not Epping residents or by residents who bring trash from other towns. THE ARTICLE WAS PASSED with a hand vote.

## Article 12

To see if the Town will vote to amend the Cemetery and Burial Site Ordinance adopted by the Town on March 12, 1991, as follows:

1. In the title of Section IV change the reference from RSA 289:2 to RSA 289:3.
2. Delete paragraph IV(a) and replace it with the following:  
(a) All burial sites shall be not less than fifty (50) feet from the right of way of any class of state highway and not less than 35 feet from the right of way of any class of town road or private way.
3. Delete paragraph IV(b) and replace it with the following:  
(b) All burial sites shall be not less than one hundred (100) feet from an existing dwelling house, school-house or school lot, store or other place of business without the consent of the owner of the same.

The purpose of these amendments is to bring the Town's ordinance into agreement with changes in state laws which were enacted in 1994. (Submitted by request)

(Majority vote required)

*Recommended by Board of Cemetery Trustees*

*Recommended by the Board of Selectmen*

## Results

A motion was made by Kim Sullivan and seconded by Lee Limperis to accept the article as presented. William Williamson explained that the wording in this article is needed to bring the current ordinance in line with RSA 289 which was passed by the Legislature last year. THE ARTICLE PASSED with a hand vote.

## Article 13

To see if the Town will vote to authorize the Board of Selectmen to accept the conveyance of a certain parcel of land from the Prospect Hill Cemetery Association known as the Prospect Cemetery, located on Route 27 in the Town of Epping, and to assume responsibility for maintenance of said property together with all Trust Funds now held by the Prospect Hill Cemetery Association for the benefit of said cemetery.

(Submitted by request of the Prospect Hill Cemetery Association and the Board of Cemetery Trustees)

(Majority vote required)

*Recommended by Board of Cemetery Trustees*

*Recommended by the Board of Selectmen*

## Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Ron LaChance asked who currently maintains Prospect Cemetery and what the benefit would be to the Town to acquire this cemetery. William Williamson replied that there is a private trust fund sufficient for maintenance. State law requires each Town to have a cemetery and the Town of Epping currently does not own one with any space remaining. There are a few plots still available in this cemetery and there is a possibility of acquiring adjoining land to enlarge the cemetery. Selectman Sullivan stressed that the Selectmen have not yet decided to accept the cemetery, but this article would give them the authority to do so. THE ARTICLE PASSED with a hand vote.

## Article 14

To see if the Town will require the Board of Selectmen, the Planning board, the Zoning Board of Adjustment, and all other Town boards, departments, committees, and officials to treat business and industry fairly, respectfully, and with an attitude that demonstrates that EPPING, THE CROSSROADS OF NEW HAMPSHIRE, WELCOMES INDUSTRY. (Submitted by petition)

(Majority vote required)

*Recommended by Board of Selectmen*

## Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Virginia LaPierre asked if one of the petitioners of the article

# EXECUTIVE SUMMARY

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would explain why they felt it necessary to include the word "require". No one was present who wished to speak to this article. **THE ARTICLE PASSED** with a hand vote.

## Article 15

To see if the Town will require the Board of Selectmen to make the intersection of Main Street and Route 27 less hazardous by a common sense restriction on parking and by removing the tree and shrubs on the northwest corner. (Submitted by petition).

(Majority vote required)

*Recommended by Board of Selectmen*

### Results

A motion was made by Kim Sullivan and seconded by Lee Limperis to table this article.

**THE ARTICLE WAS TABLED.**

## Article 16

To see if the Town will vote to deposit ten (10) per cent of the revenues collected pursuant to RSA 79-A:25.II (the Land Use Change Tax) into the Conservation Fund, but not more than will result in there being more than \$10,000 of such revenue in the Conservation Fund at any time.

(Majority vote required)

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

### Results

A motion was made by James Boynton and seconded by Kim Sullivan to accept the article as read. Gerry Langdon, Chairman of the Conservation Commission explained that land under Current Use is undeveloped and when the use changes so that it is no longer in its natural state, the owner is assessed a penalty. The Conservation Commission would like a portion of this penalty set aside for conservation issues. Possible uses for this fund would be easements, legal fees or surveys. Bradford Perry would prefer that the money be kept in the General Fund and expenses approved by the Selectmen when they felt it appropriate. A motion was made by Roger Gauthier and seconded by Kim Sullivan to move the article. **THE ARTICLE PASSED** with a hand vote.

## Article 17

To see if the Town will vote to raise and appropriate the sum of \$25,000 for the completion of improvements to the athletic fields behind the Epping Middle/High School contingent on the receipt by the Town of a matching grant from the Land and Water Conservation Fund. This sum is to be raised only in the event a grant for the purpose of completing improvements to the athletic complex is received and so certified by the New Hampshire Department of Resources and Economic Development and only for the difference between the amount contributed to the project by the Epping Youth Athletic Association. (Submitted by petition)

(Majority vote required)

*Recommended by the Board of Selectmen*

*Recommended by the Budget Committee*

### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as read. James McGeough spoke in favor of this article. He explained that the goal of the EYAA was to construct a complex which includes a soccer field, track, and baseball field. To date all the work has been done by volunteers. A grant has been applied for which would enable them to complete the fields. Although Epping has not yet been selected to receive this grant, we are high on the list. It is the hope of the EYAA that it will be able to raise most of the money itself, and the Town would need to contribute very little. **THE ARTICLE PASSED** with a hand vote.

## Article 18

To see if the Town will vote to raise and appropriate the sum of thirty five thousand dollars (\$35,000) to rebuild the unpaved portion of Mast Road approximately 3,500 feet in length. The work to done will include, but not be limited to, new gravel base and surface, raising the surface above the spring high water level, preparing proper drainage ditches, and installation of necessary culverts. (Submitted by petition)

(Majority vote required)

*Recommended by the Board of Selectmen*

*Not Recommended by the Budget Committee*

### Results

A motion was made by James Boynton and seconded

## EXECUTIVE SUMMARY

by Roger Gauthier to accept the article as read. William Williamson made a motion to amend the article so that it would read:

To see if the Town will use the sum of thirty five thousand dollars (\$35,000) of the money passed in Article 10 to rebuild the unpaved section of Mast Road approximately 3,500 feet in length. The work to be done will include, but not be limited to, new gravel base and surface, raising the surface above the spring high water level, preparing proper drainage ditches, and installation of necessary culverts. The work is to be done in 1995.

The motion was seconded by Roger Gauthier. Selectman Sullivan felt this would be a poor investment for the Town. Chris Downie asked what the \$35,000 would cover. Selectman Cote replied that it would only upgrade the gravel portion of the road and that no paving would be done. Virginia Young, David Smith, and Cindy Harvey all spoke in favor of the article. Cindy Harvey pointed out that when the bridge by the Amethyst House is flooded, Mast Road is the only way to get from one side of Town to the other. A motion was made and seconded to vote on the amendment. The amendment passed with a hand vote. Damon Ritter made a motion to Table this article. It was seconded by Kim Sullivan. The Town voted by hand vote not to Table the article. The Town then voted on the amended article. THE AMENDED ARTICLE PASSED with a hand vote.

### Article 19

Should the Town vote to adopt the Amendment and Restatement of the Lamprey Regional Cooperative, thereby remaining a member of the Lamprey Regional Cooperative for the purpose of handling, managing and disposing of municipal solid waste?

(Majority vote required)

*Recommended by the Board of Selectmen*

#### Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Selectman Gauthier stated that the Lamprey Regional Cooperative as it is currently will cease to exist in November, 1995. The plan is to establish a new recycling and transfer station, hopefully in Madbury. The Town is currently

paying \$55 per ton to dispose of our trash. The new fee is estimated to be \$38 per ton. With trucking and the cost of the building it would be \$48 per ton. THE ARTICLE PASSED with a hand vote.

### Article 20

Shall we adopt the provisions of RSA 31:95-c to restrict the revenues from fees charged by the town for providing fire, police and ambulance services other than reimbursements for police and fire protection at events or activities such as race track details and maintenance of traffic safety at construction sites to expenditures for the purpose of acquiring, constructing and maintaining facilities and equipment for the purpose of providing public safety (fire, police and ambulance) services? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Public Safety Facilities and Equipment Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue.

(Majority vote by ballot required)

*Recommended by Board of Selectmen*

*Recommended by Budget Committee*

#### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as read. Fire Ward Cliff Cray made a motion to amend the article so that Line 3 would read

"reimbursements for fire, police and ambulance protection at events ..."

This amendment will make article 20 read as it was originally submitted by the petitioners. The amendment was passed with a hand vote. Bradford Perry spoke against taking money from the General Fund and restricting its use. Bob Dodge questioned if the purpose of this article was to create a fund for a Safety complex. James Boynton replied that it was. Paul Spidle asked if money from donations to the Ambulance Fund would be transferred to this account. Selectman Boynton answered that those funds would be kept separate. A ballot vote was taken; YES - 111, NO - 39. THE ARTICLE PASSED.



# EXECUTIVE SUMMARY

## Article 21

To see if the Town will vote to approve the following petition:

We the undersigned registered voters of Epping, petition the Town Meeting to direct the Board of Selectmen to develop a Town Ordinance (or some other legal means) which provides the Taxpayers of Epping, on an individual basis, with the option of redirecting that portion of their property tax collected to fund Social Service Organizations such as those listed within this year's (1995) Town Warrant. The option should be limited to the selection of a single Social Service of Charitable organization of the Taxpayer's choosing but not limited to one listed within the Town Warrant in any given year. We further ask that this Ordinance, or its legal substitute, be presented for approval by the voters at the 1996 Town Meeting. If approved, this Article should take effect in the 1996 tax year and remain in effect until rescinded by a subsequent action taken at some future Town Meeting. (Submitted by petition)

(Majority vote required)  
*Not Recommended by the Board of Selectmen*  
*Not Recommended by the Budget Committee*

### Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Selectman Gauthier reported that the Selectmen had asked for opinions from Town Council and the NHMA. It was their opinion that the article would not be legal. He therefore made a motion to Table the article. It was seconded by Kim Sullivan. A hand vote was taken and THE ARTICLE WAS TABLED.

## Article 22

To see if the Town will vote to raise and appropriate the sum of \$ 45,512 to be distributed to the organizations listed below in the amounts noted for services estimated to be rendered to residents of the Town during 1995:

Agency	Requested	Recommended
A Safe Place	\$500	\$500
Area Homemaker Home		
Health Aide Service	2,900	2,610
Child and Family		
Services	5,000	4,500

Epping Youth		
Athletic Association	3,000	3,000
Lamprey Health Care	3,500	3,400
Retired Senior		
Volunteer Program	300	300
Richie McFarland		
Children's Center	4,500	2,475
Rockingham County		
Community Action Program	11,261	8,507
Rockingham Nutrition		
& Meals On Wheels Program	2,820	2,570
Rockingham Visiting		
Nurse Association & Hospice	6,800	6,800
Seacoast Big Brother		
/Big Sister Program	6,120	6,120
Seacoast Hospice	1,500	1,480
Seacoast Mental		
Health Center	2,000	2,000
Sexual Assault		
Support Services	1,250	1,250
<b>Total</b>	<b>\$51,451</b>	<b>\$45,512</b>

(Majority vote required)  
Organization requests submitted as received by Board of Selectmen  
Second column is recommendation of Budget Committee

### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as presented. Seacoast Hospice Director Walter Finney thanked the Town for its past support. Seacoast Hospice provides nursing and emotional support for terminally ill residents. Last year they provided services for 4 Epping residents as well as 15 children in a bereavement group. The services are provided by volunteers. Dianne Gilbert asked if Mr. Finney drew a salary and if so, how much of the funding went to salaries. Mr. Finney replied that his position was salaried and that approximately 9% of funding went to salaries. Chris Bertogli represented Rockingham County CAP and offered to answer any questions. John Hoar spoke in support of Seacoast Mental Health Center. In 1994 the Center provided 1789 hours of service to a total of 48 Epping residents. The Moderator read a letter from Isobel Parke in support of Rockingham Visiting Nurse Association & Hospice. Last year they provided



## EXECUTIVE SUMMARY

\$19,482 of services to Epping residents. Elizabeth Conrad made a motion to move the article. It was seconded by Roger Gauthier. A ballot vote was taken; YES - 102 NO - 39. THE ARTICLE PASSED.

### Article 23

To see if the Town will vote to raise and appropriate the sum of \$1,500 for the support of AIDS Response of the Seacoast for services expected to be provided residents of the Town. (Submitted at the request of the organization)

(Majority vote required)

Organization request submitted as received by Board of Selectmen

*Not Recommended by the Budget Committee*

#### Results

A motion was made by James Boynton and seconded by Kim Sullivan to accept the article as read. A motion was made and seconded to Table the article. A hand vote was taken. THE ARTICLE WAS TABLED.

### Article 24

To see if the Town will vote to raise and appropriate the sum of \$1,000 for the support of the American Red Cross for services expected to be provided residents of the Town. (Submitted at the request of the organization)

(Majority vote required)

Organization request submitted as received by Board of Selectmen

*Not Recommended by the Budget Committee*

#### Results

A motion was made by James Boynton and seconded by Ron Cote to accept the article as read. A motion was made by Ron Nowe and seconded by Paul Spidle to move the question. THE ARTICLE FAILED with a hand vote.

### Article 25

To see if the Town will vote to raise and appropriate the sum of \$2,000 for the support of the N.H. Society for the Prevention of Cruelty to Animals for services expected to be provided residents of the Town. (Submitted at the request of the organization)

(Majority vote required)

Organization request submitted as received by Board of

Selectmen

*Not Recommended by the Budget Committee*

#### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as read. A motion was made by Joe Foley and seconded by Art Snyder to Table the article. A hand vote was taken. THE ARTICLE WAS TABLED.

### Article 26

To see if the Town will vote to raise and appropriate the sum of \$11,000 to hire two (2) full time police officers to begin work not earlier than June 1, 1995. It is the intention of this article to increase the number of full time officers by two (2) on a permanent basis.

(Majority vote required)

*Not Recommended by Board of Selectmen*

*Recommended by Budget Committee*

#### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as read. Police Chief Greg Dodge made a motion to amend the article to read:

"To see if the Town will vote to raise and appropriate the sum of \$6225.00 to hire one full time police officer to begin work not earlier than June 1, 1995. It is the intention of this article to increase the number of full time officers in the Police Department by one on a permanent basis in addition to the officer being funded by the COPS-FAST grant."

The motion was seconded by Roger Gauthier. Chief Dodge explained that the \$6225.00 was only the difference between what his original budget was and the funding that would be required after grant money had been applied. The officer would be hired only for the length of the grant, which is 3 years. After that time the Town would have the decision to continue to fund the position for a cost of approximately \$36,000, for salary and benefits. In 1991 the Police Department had 5 full time officers. They lost one of the officers and did not replace him due to the Town's deficit. Since then they have had an increased number of crimes reported, but not enough personnel to investigate these crimes. Chief Dodge promised that with the increase in

# EXECUTIVE SUMMARY

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staff, his department would improve the rate of solved crimes. Joe Foley asked if the Selectmen would support this article now that it is for only one officer. Selectman Gauthier responded that although he recognizes the need for additional police, he feels the Town cannot afford it. Selectman Boynton said that given the new facts he would now support the article. The Town voted on the amendment and the amendment passed. David Smith and James McGeough both spoke in support of the amended article. **THE ARTICLE PASSED** with a hand vote.

## Article 27

To see if the Town will vote to raise and appropriate \$5,500 to pay salary and employee overhead costs to increase the hours of operation of the Harvey-Mitchell Memorial Library from 31 hours per week to 42 hours per week. If voted by the Town, it is the intention of the Library Trustees to permanently increase the hours of library operation.

(Majority vote required)

*Not Recommended by Board of Selectmen*

*Not Recommended by Budget Committee*

### Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Librarian Duane Shaffer explained that over the last 5 years library usage has increased by 60%. People have requested that they increase the hours. This article is an opportunity for the Town to do so. Teresa Kucera stated that the Saturday hours are 10:00 - 1:00 and they have had to ask students to leave. She said the increased hours would probably be used to extend the Saturday hours. Virginia LaPierre asked if the Library Trustees would prefer to have this article pass, or the following one for computer software. Deborah McConnell replied that they would prefer the computer software. A hand vote was taken; YES - 51, NO - 55. **THE ARTICLE FAILED.**

## Article 28

To see if the Town will raise and appropriate \$5,000 for the purchase of computer programs and hardware to automate the operations of the Harvey Mitchell Memorial Library.

(Majority vote required)

*Not Recommended by Board of Selectmen*

*Recommended by Budget Committee*

### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as read. Library Trustee Deborah McConnell briefly described the system that they wished to purchase. It is the same system that is used in the Epping School and the Town of Exeter. James Boynton asked if the Town would be able to use the software currently licensed to the School. Teresa Kucera answered that the Town would be purchasing a card catalog system to facilitate research projects and the School does not have this part of the program. A hand vote was taken and **THE ARTICLE PASSED.**

## Article 29

Please see the 1995 Town Warrant printed in the 1994 Town Report for the full text of this Article.

To see if the Town will vote to adopt the following ordinance:

### CONSTRUCTION WORK REQUIRING UNIFORMED POLICEMEN

This article would require contractors to contact the Chief of Police in Epping if any of the following conditions exist.

- Construction, re-construction, excavation, paving or any other type of work, on or upon any road, street, avenue, lane or highway.
- All such construction which will significantly affect the flow of traffic;
- When the street traffic is primarily controlled by a traffic light which will become ineffective in the proper control of traffic due to the existence of the construction activity.

(Majority vote required)

*Recommended by the Board of Selectmen*

### Results

A motion was made by Roger Gauthier and seconded by James Boynton to waive the reading of the article. A motion was then made by Roger Gauthier and seconded by Kim Sullivan to accept the article as printed.

## EXECUTIVE SUMMARY

A motion was made by Police Chief Greg Dodge to amend the article as follows: to change the title to read "CONSTRUCTION WORK REQUIRING UNIFORMED POLICE OFFICER";

to delete section a. which reads "Construction, re-construction, excavation,...lane or highway,";

and to add the statement "this ordinance will not apply to the Epping Highway Department in their everyday maintenance."

The motion was seconded by Roger Gauthier. Brian Toomire asked why this ordinance had been submitted. Greg Dodge replied that the Sheriff's Department has been performing most of the detail on the construction of 101 and he felt it was only fair that the Town officers have an opportunity for this work. Elizabeth Conrad questioned whether this would result in higher costs for the Town. Since the Town would receive money for any work done, there would not be an increased cost. Also, Epping officers would be scheduled for this additional work only if the current staff is available. Dianne Gilbert pointed out that this would drive up construction costs. Paul Spidle added that companies supplying "flag persons" would be able to do the job for fewer dollars. Greg Dodge responded that a flag person cannot by law regulate traffic. Kim Sullivan made a motion to move the amendment. The motion was seconded by Lee Limperis. The amendment was passed. **THE AMENDED ARTICLE PASSED** with a hand vote.

### Article 30

To see if the Town will vote to amend the Alcohol Ordinance as follows:

1. Add to the first sentence " , New Hampshire."
2. Add to the penalty sentence after the word "thereof" the phrase "shall be guilty of a violation and upon conviction thereof".
3. Add to the validity sentence after the word "declared" the phrase "invalid or unconstitutional, it shall not be held".

(Majority vote required)

*Recommended by the Board of Selectmen*

#### Results

A motion was made by Kim Sullivan and seconded by

Roger Gauthier to accept the article as read. Greg Dodge made a motion to delete the phrase "in any vehicle". The motion was seconded by Roger Gauthier. Chief Dodge explained that the purpose of the article was to make the offense a violation and subject to a fine. The current fine at the District Court is \$72. The amendment passed. If passed the amended ordinance would read:

No person shall consume any liquor or alcoholic beverage or possess any opened container of liquor or alcoholic beverage, as defined by New Hampshire RSA 179:1, while upon a "way" as defined by RSA 259:125, sidewalk or common within the limits of the Town of Epping, New Hampshire.

**A. PENALTY** - Any person violating any of the provisions of this Ordinance or the rules and regulations made under the authority thereof, shall be guilty of a violation and upon conviction thereof, shall be liable to a penalty of not more than Five Hundred Dollars (\$500.00) for each offense.

Paul MacDonald made a motion to table the article. It was seconded by Michael O'Leary. A hand vote was taken and the article was not tabled. A vote was then taken on the amended article. **THE AMENDED ARTICLE PASSED** with a hand vote.

### Article 31

To see if the Town will vote to amend the Use of Public Property Ordinance by adding to the penalty sentence after the word "thereof" the phrase "shall be guilty of a violation and upon conviction thereof" and increasing the amount of penalty per violation from One Hundred Dollars (\$100.00) to Five Hundred Dollars (\$500.00).

(Majority vote required)

*Recommended by the Board of Selectmen*

#### Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Greg Dodge explained that the purpose of this article was to make the offense a violation subject to a penalty. Rob Graham questioned what the offense was. Greg Dodge answered that the offense was the use of public property during the hours of 9:00 p.m. to sunrise.

Paragraph two of the ordinance would read:

# EXECUTIVE SUMMARY

A. PENALTY - Any person violating any of the provisions of this Ordinance or the rules and regulations made under the authority thereof, shall be guilty of a violation and upon conviction thereof, shall be liable to a penalty of not more than Five Hundred Dollars (\$500.00) for each offense.

THE ARTICLE PASSED with a hand vote.

## Article 32

To see if the Town will vote to amend the Loitering Ordinance as follows:

1. Change the last sentence of Section C (Discretion of the Police Officer) to read:

Any person or persons who shall refuse to leave after being ordered to do so by a police officer or is found to be in violation of this ordinance after having been issued a warning shall be guilty of a violation.

2. In Section D (Notice to Parent or Guardian of a Violation by a Minor), change "is charged with a violation" to "is found in violation."

(Majority vote required)

*Recommended by the Board of Selectmen*

### Results

A motion was made by James Boynton and seconded by Roger Gauthier to accept the article as read. THE ARTICLE PASSED with a hand vote.

## Article 33

To see if the Town will vote to adopt the following ordinance:

### EMERGENCY MANAGEMENT ORDINANCE

Please see the 1995 Town Warrant printed in the 1994 Town Report for the full text of this Article.

(Majority vote required)

*Recommended by the Board of Selectmen*

### Results

A motion was made by Roger Gauthier and seconded by James Boynton to accept the article as printed. James Boynton then asked if Michael Jean, the Town Emergency Management Officer, or a representative from the State was present to speak for the article. When no one came forth, he made a motion to table the article. The motion was seconded by Roger

Gauthier. A hand vote was taken and THE ARTICLE WAS TABLED.

## Article 34

To see if the Town will vote to adopt the following ordinance:

### CONTROL AND CONTAINMENT OF HAZARDOUS MATERIALS

Please see the 1995 Town Warrant printed in the 1994 Town Report for the full text of this Article.

(Majority vote required)

*Recommended by the Board of Selectmen*

### Results

A motion was made by Roger Gauthier and seconded by Ron Cote to accept the article as printed. Joe Foley questioned why the Town of Epping was trying to regulate what the State and Federal governments were already regulating. He asked if the Selectmen had prepared this article. The Selectmen had not written the article, and there was no one present to speak in favor of the article. A motion was made by Roger Gauthier and seconded by James Boynton to table the article. A hand vote was taken and THE ARTICLE WAS TABLED.

## Article 35

To see if the Town will vote to adopt the following Ordinance:

WHEREAS, the manner of operation of certain land uses has caused the devaluation of certain properties; and

WHEREAS, the devaluation of these of these properties has caused their owners to seek tax abatements from the Town, many of which have been granted; and WHEREAS, the granting of these tax abatements has decreased the revenue available to the Town and therefore increased the tax burden on all other taxpayers to make up the difference;

NOW THEREFORE, should any tax abatement be granted because a nearby land use has devalued the abated property, the license or permit fee for that land use, for the next year, shall be adjusted upwards by the dollar amount the Town, County and School tax revenues have been diminished due to said land use, and that dollar amount, adjusted annually, shall continue as



## EXECUTIVE SUMMARY

an addition to the license or permit fee so long as property valuations are adversely affected by said land use. (Submitted by petition)

(Majority vote required)

*Not Recommended by the Board of Selectmen*

### Results

A motion was made by James Boynton and seconded by Kim Sullivan to accept the article as read. A motion was made and seconded to table the article. THE ARTICLE WAS TABLED.

## Article 36

To see if the Town will vote to approve the following petition:

We the undersigned voters of Epping, petition the Town Meeting to reduce budget line item 4197 by the amount of \$1,544.00 to effectively zero (0) fund dues to the NH Municipal Association. Leaving a balance of \$4,566.00 in that line item. (Submitted by petition)

(Majority vote required)

*Not Recommended by the Board of Selectmen*

*Not Recommended by the Budget Committee*

### Results

A motion was made by Roger Gauthier and seconded by James Boynton to accept the article as read. Planning Board member Bob Goodrich spoke in favor of the NHMA. The Planning Board uses the legal resources of the NHMA at a savings to the Town, and members attend workshops given by the Association to help better understand the RSAs. Dianne Gilbert spoke in opposition to the NHMA. She stated that the NHMA is a lobbyist group which influences State Representatives and makes it difficult for an individual tax payer to have influence with his Representative. James Boynton and Kim Sullivan spoke in support of the NHMA. Roger Gauthier gave his opinion that the NHMA was not the same as when it was originally formed, but he would still support it. A motion was made by Lee Limperis and seconded by Kim Sullivan to move the question. THE ARTICLE FAILED TO PASS.

## Article 37

To see if the Town will vote to raise and appropriate the sum of \$ 2,159,785, which represents the operating

budget as recommended by the Budget Committee. Said sum does not include any special articles elsewhere addressed.

(Majority vote required)

*Submitted by the Board of Selectmen*

*Recommended by the Budget Committee*

### Results

A motion was made by James Boynton and seconded by Kim Sullivan to accept the article as read. Paul Spidle said that he was one of the petitioners for a secret ballot for this article. He would withdraw his request for such a ballot if the other petitioners agreed. There was agreement by all, so the vote to be taken would be a hand vote. Bob Dodge questioned the amount of money to be appropriated. He asked how the figure stated in this article related to the budget printed in the Town Report. Town Administrator Philip Munk answered that the budget as printed in the Report was the total of this article and all recommended warrant articles. Paul Spidle wanted clarification on the \$35,000.00 needed for Mast Road. The answer was that this amount was already included in article 10. THE ARTICLE PASSED with a hand vote.

## Article 38

To transact any other business that may legally come before this meeting.

Moderator Harold LaPierre thanked everyone who had participated in this year's Town Meeting. Virginia LaPierre made a motion to adjourn the meeting. The motion was seconded by James Boynton. The meeting was adjourned at 11:05 p.m.

—Linda Foley, Town Clerk  
March 29, 1995

*Note: Full text copy on file with Town Clerk*



## EXECUTIVE SUMMARY

# Report from the Board of Selectmen

Just a few words to outline the highlights of 1995, from the Board of Selectmen's point of view. These are not strictly in order of real importance, but of perhaps more significance.

### Town Report Format

The Board decided that the Town had grown out of its traditional size report. In order to accommodate all the input from the Town and School in a clear type size, we have enlarged the size of your report. Hopefully, your bookcase can accept the new size and you are better able to enjoy your report. Comments are requested.

### Town Revaluation

We underwent a total Town reevaluation in 1995, performed by the Appraisal Division of the Department of Revenue Administration. The negotiated fixed price for the services rendered is \$130,000.00. Because of the significant changes in the real estate market, it was very difficult to compare the new appraisals to those based on the previous assessments of 1988. However, the Board has spent many hours reviewing old and new valuations to provide a sense of fairness for all taxpayers. The Board was not satisfied with its initial review and held a public meeting with the Commissioner of the Department of Revenue Administration, Mr. Stanley Arnold. The Board outlined to the Commissioner their concerns, to include: the lateness of the revaluation, delays in receipt of the revaluation books, the number of changes required as a result of the reviews, inadequacy of current use data, poor individual property tax records, personal responses to taxpayer's questions, lack of promised software interface, and in general, many valuations that still do not appear correct. The balance of \$50,000.00 remains unpaid for the revaluation and the Board's position is that this amount should not be paid. The Board was put into a very uncomfortable and time consuming position to review each line item of property, looking for irregularities in valuations. This has been done and a comprehensive list of the Board's questions has been sent to the Department of Revenue Administration, requesting responses on each item questioned. We are awaiting an answer by the

Appraisal Division and fully expect that there will be many valuation changes. These changes will require tax rebates and additional taxes, for both we apologize. However, the Board is committed to providing each taxpayer with a fair valuation.

### Town Administrator

Dave Barker joined us in October of 1995, just in time to assist with the reevaluation! He has been a welcome addition to the Town and with the steady assistance of Town Hall Staff, is creating a very positive atmosphere for all. Please read Dave's own report following ours.

### Town Finances

We are securely in the black! The Board is proud to report that during 1995, the Town's revenues were generally on target, while expenses were about \$180,000 less than budgeted. The Town now has a total \$345,850 undesignated fund balance (surplus), which approximates 5% of our total Town and School Appropriations. This surplus should be maintained as a safety net against unforeseen expenditures and assist the Selectmen in managing the tax rate. Considering that the Town had nearly a \$700,000.00 deficit just four years ago, you should be proud of your accomplishment. When the tax rate is established in the fall, the Selectmen will take a close look at our financial performance and use any excess surplus to help reduce the tax rate.

### Town Tax Rate

Our tax rate seems high because we lack a significant industrial/commercial tax base, not because of spending. The Board is optimistic that this tax base will continue to develop (probably not as quickly as we would like) and our tax rate will decrease. It is a testament to the Town's fiscal restraint that our rate is comparable to other communities that are favored with stronger tax bases.

### Town Industrial Committee

This Committee is needed to help create the industrial/commercial tax base needed, but has been

## EXECUTIVE SUMMARY

dormant because of lack of direction and interested volunteers. The Board is very interested in revitalizing this Committee in either the previous format or in a new direction. Please contact Dave Barker or any Board member if you have ideas or are willing to volunteer.

### Town Tax Case

On December 27, 1995 after several months of deliberation, the State Supreme Court supported the Board of Tax and Land Appeals decision concerning the request by the Emissaries of Divine Light to be considered totally exempt from local taxes. The decisions basically stated that properties used for religious purposes should be granted exemption, while those properties used for non-religious purposes should not be granted exemption. Based on the current valuation total annual taxes, after a reduction of \$153,882. for current use assessment and \$771,700.00 for religious exemption, the taxable property is \$1,334,418.00. The Town has expended several thousands of dollars defending itself against legal action taken by Emissaries of Divine Light. We were hopeful that the decision by the State Supreme Court would settle this issue and stop the need for more legal costs. On January 5, 1996 the Emissaries of Divine Light requested the Supreme Court to reconsider their decision, the Town's Attorney had filed against such reconsideration. The Court has denied their motion, so the issue seems closed at this time.

### Town Elderly Exemption

The Board is again put into an uncomfortable situation concerning the current level of elderly exemptions. The current exemptions granted are not related to the Town's total valuation, as they once were, and because of the significant decrease in real estate since the mid eighties, our elderly exemption is simply too high. The Board fully supports the need for elderly exemptions, but they must be related to real valuation levels. Please support the warrant article which would grant fair and reasonable elderly exemptions to our senior residents.

### Town Cable TV Contract

The contract with the Cable Franchise provider expires this fall. We have a committee actively pursuing this matter, to get the most for the customers of

Epping. As cable subscribers know, we pay equal, or in some cases, higher rates than other Towns, and receive fewer channels. This is a function of what exists on the utility poles today for wires and cable transmission equipment. The franchise provider will be held to strict schedules for expansion if they want to do business in our community. This is an explosive time for this industry, and open competition may be just around the corner. We need to be on the leading edge of this technology, and take advantage of every opportunity that may exist for our schools, businesses, and homes. We hope to report next year on a successful agreement with either the existing cable provider, or some other vendor.

Again, we request that more of our residents become part of Town Government. This plea is made continually, because it needs to be. As a Board, we continually face the same faces. We know there are numerous, level-thinking, concerned residents out there that could greatly help our community and we truly would welcome their assistance. Come to a meeting, volunteer for a board, join a committee, run for an elected position, get involved, it is your Town.

The Board must thank all the Town Employees, and Board/Committee Volunteers, like Virginia LaPierre and Peter Contrastano for their E911 accomplishment, for making Epping truly a unique community.

*— Kim A. Sullivan, Chairman  
James Boynton  
Renaud Cote  
Roger Gauthier  
Lee Limperis*

## EXECUTIVE SUMMARY

# Town Administrator's Report

It is nice to be in Epping. I'd like to thank Jim Boynton, Ron Cote, Roger Gauthier, Lee Limperis, and Kim Sullivan, along with the staff at the Town Hall for helping me feel welcome. My first few months have been hectic, but I have been well received. Many issues faced me immediately upon taking the corner office. The revaluation was in disaster stages, the phones died, we replaced the copier, the tax bills were going to be very late, the computer software wouldn't talk to each other, and my first day was Friday the 13th! It seemed as though the budgeting process was a little behind, and I didn't take much time to settle in before hitting the ground running. The Selectmen have a number of ongoing projects, and one area of high priority is the development of the Town Tax base.

As you can see, the Town Report this year has taken on a polished image. I'd like to give a special thank you to Hannah Howard, the creative director of Design Point. Hannah runs her graphic design and production business right here in Epping, on Plumer Road. She has been extremely helpful in guiding us through my first experience in using type setting and external graphic production.

In fact, many subtle changes have been made at the Town Hall to polish up our image a bit. The offices have gotten fresh paint, the floors were shined, we have a new phone system through out the building with voice mail, we're looking to replace the tax maps, and we're studying the various assessing software packages on the market to bring the Town Office up to current standards for this type of business. Here is one of the dilemmas we face. Right now as part of the reval, we are experimenting with the state's appraisal software. It keeps all the records of land, buildings, improvements, drawings and values. We use another software from Business Management in Franconia to handle our tax billing and collection functions, which are a product of the assessments. Over time, property changes hands, and new owners must be keyed in. Also, enhancements occur, and the assessments must be updated. Right now, we will have to make these sort of

changes in multiple locations. Doing this more than once leaves too much room for error. There is no reason to have different data bases (in different languages) that manipulate the same info. We're looking at one software package that does all the assessing, sales analysis, tax billing, and legal notices in one integrated window package.

This is but one area I have targeted for improvement. We have also focused on the Highway Department. The Town took delivery of a new Loader with a plow, wing, and sweeper. We have enhanced our radio system so that they are more reliable, and there is a base in the Town Hall. Our one ton is getting tired. There are transmission problems each year, and it is expensive to continue to maintain. We seek funding for a warrant article to purchase a truck, plow and sander for the Department. We have several contractors we rely on for snow and ice control operations, but we find that with proper management, we can be more cost effective. For example, not long ago, the Town used to use up to 15 vehicles during a storm, at a cost of \$750 per hour. Today, we use 4 Town vehicles, and 3 contractors, at a cost of \$350 per hour. So even with the ordinary snow amounts we had this winter, we have been able to contain costs, and effect better driving conditions. This results in fewer accidents and injuries, less down time for schools and businesses, and less cost to the taxpayers of Epping.

My door is usually open, and I welcome your input. Feel free to stop in and say hi or make a suggestion. This is a citizen government, and the Town exists to serve you. Again, thanks to everyone who has helped me feel at home here, and I look forward to an exciting challenge as we enter the new year!

*— David Barker  
Town Administrator*

# TAX INFORMATION

## Tax Collector's Report

for the year ending December 31, 1995

### Property Taxes Uncollected, Committed and Other Debits

	1995 LEVY	1994 LEVY	1993 LEVY	1992 LEVY
<b>Uncollected Taxes – Beginning of Year</b>				
Property Taxes		968,162.00		
Land Use Change		5,380.00		6,480.00
Yield Taxes		5,994.62		2,891.80
Utilities Adjustments		56,402.77	10,888.01	3,273.04 (13.29)
<b>Taxes Committed – This Year</b>				
Property Taxes	5,590,035.80	900.98		
Land Use Change	22,177.50			
Yield Taxes	3,788.26			
Utilities	149,860.07	19.98		
<b>Overpayment</b>				
Property Taxes	57,950.29	10,630.60	4,644.39	4,777.41
Utilities				
Land Use Change	57.50			
Yield Taxes				
Net Adjustments	400.55			
Interest Collected on Delinquent Tax	8,775.58	52,870.26	2,454.87	1,137.94
Collected Penalties	33.50	9,746.00	30.00	
<b>Total Debits</b>	<b>5,833,079.05</b>	<b>1,110,107.21</b>	<b>18,017.27</b>	<b>18,546.90</b>

### Property Taxes Collected, Abated and Other Credits

<b>Remitted to Treasurer During Fiscal Year</b>				
Property Taxes	4,614,062.55	955,794.21		
Land Use Change	19,735.00	5,380.00		2,500.00
Yield Taxes	3,489.52	3,650.22		369.12
Utilities	93,637.51	48,133.27	6,991.99	3,194.61
Interest	8,775.58	52,870.26	2,454.87	1,137.94
Penalties	33.50	9,746.00	30.00	
<b>Abatements Made</b>				
Property Taxes	96,900.49	23,899.37	4,644.39	4,777.41
Land Use Change				
Yield Taxes		1,447.90		455.00
Utilities	387.26	1,027.86	964.87	
Curr. Levy Deeded	3,635.29			
Net Adjustments	732.72			

Continued on next page.

# TAX INFORMATION

	1995 LEVY	1994 LEVY	1993 LEVY	1992 LEVY
<b>Uncollected Taxes – End of Year</b>				
Property Taxes	933,055.59			
Land Use Change	2,500.00			3,980.00
Yield Taxes	298.74	896.50		2,067.69
Utilities	55,835.30	7,261.62	2,931.15	65.14
<b>Total Credits</b>	<b>5,833,079.05</b>	<b>1,110,107.21</b>	<b>18,017.27</b>	<b>18,546.90</b>

## Liens Taken for Unpaid Property Taxes

	1994 LEVY	1993 LEVY	1992 LEVY	1991 LEVY
Unredeemed Liens at Beg. Of Fiscal Year		456,975.28	320,693.79	61,125.12
Liens Executed During Fiscal Year	702,753.80			
Interest & Costs Collected After Lien Execution	14,341.47	30,200.47	100,141.06	8,292.45
Overpayments	3,674.19	1,591.28		
Net Adjustments				
<b>Total Debits</b>	<b>720,769.46</b>	<b>488,767.0375</b>	<b>420,834.85.</b>	<b>69,417.57</b>
<b>Remittance to Treasurer</b>				
Redemptions	274,573.51	191,503.02	256,999.44	16,171.28
Interest/Costs	14,341.47	30,200.47	100,141.06	8,292.45
Net Adjustments				
Abatements	11,953.66	402.17	1,315.35	514.90
Liens Deeded	4,488.83	4,511.83	4,554.95	
Balance Unredeemed Liens	415,411.99	262,149.54	57,824.05	43,529.82
<b>Total Credits</b>	<b>720,769.46</b>	<b>488,767.03</b>	<b>420,834.85</b>	<b>69,417.57</b>

# Tax Rate Calculations for 1995

## Town Portion

Appropriations	\$2,741,522
Less: Town Revenues	1,771,478
Less: Shared Revenues	29,286
Add: Overlay	198,958
War Service Credits	42,348
<b>Net Town Appropriation</b>	<b>\$1,182,064</b>
<b>Municipal Tax Rate per thousand</b>	<b>\$6.64</b>

## School Portion

Due to School District	\$4,262,810
Less: Shared Revenues	90,887
<b>Net School Appropriation</b>	<b>\$4,171,923</b>
<b>School District Tax Rate per thousand</b>	<b>\$23.43</b>

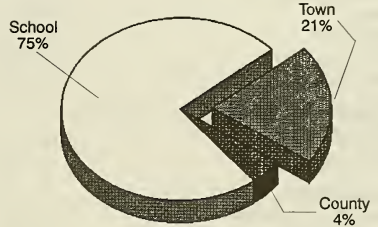
## County Portion

<b>Due to County</b>	<b>\$247,031</b>
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## TAX INFORMATION

Less: Shared Revenues	6,059	
Net County Appropriation	\$240,972	
Count Tax Rate		\$1.35
Total Property Taxes Assessed	\$5,594,959	
Less War Service Credits	(42,348)	
Total Property Tax Commitment	\$5,552,611	
Combined Tax Rate per thousand		\$31.42
<b>Net Assessed Valuation</b>	<b>\$178,069,976</b>	
<b>Tax Rate</b>	<b>31.42</b>	
<b>Assessment</b>	<b>5,594,959</b>	



## Summary of Valuation

### Value of Land Only

Current Use Land (9,317.93 acres)	\$1,061,070
Residential Land (5,094.05 acres)	45,533,234
Commercial / Industrial Land (1,245.04 acres)	13,741,990
<b>Total Value of Land</b>	<b>\$60,336,294</b>

### Value of Buildings Only

Residential	\$95,390,200
Manufactured Housing	8,543,000
Commercial/Industrial	12,345,482
<b>Total Values of Buildings</b>	<b>\$116,278,682</b>
Tax Exempt (\$9,003,155)	

Public Utilities	5,853,500
<b>Total Valuation before exemptions</b>	<b>\$182,468,476</b>
Blind Exemptions (7)	\$ 105,000
Elderly Exemptions (86)	4,170,000
Totally & Permanently Disabled (1)	123,500
<b>Total Dollar Amount of Exemptions</b>	<b>\$(4,398,500)</b>
<b>Net Taxable Valuation</b>	<b>\$178,069,976</b>

### Current Use Report

Farm Land	1,355.8 Acres
Forest Land	6,763.8 Acres
Unproductive Land	72.2 Acres
Wetland	1,126 Acres

## Statement of Appropriations

As voted at the 1995 Town Meeting

### General Government

Executive	146,500
Election, Registration & Vital Statistics	21,800
Financial Administration	107,600
Revaluation of Property	35,000
Legal Expense	30,000

Planning & Zoning	45,100
General Government Building	27,400
Cemeteries	11,600
Insurance	52,000
Advertising & Regional Associations	6,100

Continued on next page.

## TAX INFORMATION

### Public Safety

Police	353,125
Ambulance	86,500
Fire	99,100
Bldg. Inspection	21,800

### Highways & Street

Highways & Streets	736,600
Street Lighting	16,100

### Sanitation

Solid Waste Collection	23,300
Solid Waste Disposal	193,500
Sewage Collection & Disposal	127,700
Recycling	29,200

### Water Dist. & Treatment

Water Services	68,400
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### Health

Pest Control	4,000
Health Agencies & Hospitals	24,815

### Welfare

Direct Assistance	50,500
Intergovernmental Welfare Payments	17,697

### Culture & Recreation

Parks & Recreation	57,100
Library	47,480
Patriotic Purposes	1,000

### Conservation

Other Conservation	1,805
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### Economic Development

1,500

### Debt Service

Principal-Long term Bonds & Notes	196,700
Int.-Long Term Bonds & Notes	24,200
Interest on Tan	30,000

### Operating Transfers Out

To Special Revenue Funds	46,300
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### Total Appropriations

2,741,522

## Source of Town Revenues

### Taxes

Land Use Change Taxes	19,959
Yield Taxes	3,788
Interest & Penalties on Delinquent Taxes	203,167

### Licenses Permits and Fees

Business Licenses and Permits	13,137
Motor Vehicle Permits Fees	327,956
Building Permits	17,468
Other Licenses, Permits & Fees	5,718

### From Federal Government

10,970

### From State

Shared Revenue	84,186
Highway Block Grant	96,143
Water Pollution Grants	16,480

### Charges for Services

Income from Departments	116,704
Other Charges	12,304

### Miscellaneous Revenues

Interest on Investments	28,157
Other	51,577

### Interfund Operating Transfers in

Special Revenue Fund	44,900
Sewer	127,700
Water	68,400
Trust and Agency Funds	7,885

### Other Financing Sources

Proceeds from Long Term Notes & Bonds	500,000
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### General Fund Balance

Unreserved Fund Balance	114,879
Fund Balance to be Retained	<100,000>
Fund Balance Remaining to be used to Reduce Taxes	14,879
Total Revenues and Credits	1,768,478

# Town Owned Properties

MAP	LOT	LOCATION	VALUATION
07	046-00A	Plumer Road	3,900
07	086-1	Cor. Plumer & Red Oak Hill	25,500
08	074	Jacobswell Road	26,700
08	075	Jacobs Well Road	49,700
08	092	130 Old Hedding Road	25,200
08	099	135 Old Hedding Road	97,600
08	130	Cowdin Meadow	30,100
09	090	Route 27	284,000
09	098	Birch Road	55,500
10	090	32 Friend Street	102,600
10	106	Mill Road	54,800
10	109	Mill Road	4,100
10	138	27 Mill Pond Road	45,700
10	151	Depot Road	51,400
10	152	Depot Road	44,800
10	158-004	Joshua Lane	25,200
10	158-005	Quakerfield Drive	25,400
10	158-006	Quakerfield Drive	25,500
10	158-007	Quakerfield Drive	5,700
10	158-009	Quakerfield Drive	25,500
10	158-010	Joshua Lane	25,800
10	158-011	Joshua Lane	25,700
10	158-012	Joshua Lane	25,900
10	158-013	Joshua Lane	25,200
10	158-014	Joshua Lane	25,800
10	158-015	Joshua Lane	25,300
10	158-016	Joshua Lane	26,100
10	158-017	Joshua Lane	25,500
10	158-018	Joshua Lane	27,300
10	179-A	Route 101 West	3,300
10	179-B	Route 101	1,500
10	179-C	Off Route 101	2,200

# TAX INFORMATION

MAP	LOT	LOCATION	VALUATION
10	180-1	Off Route 101	25,500
10	270	Witham Road	25,200
10	274	Off Prescott Road	26,100
10	276	Folsom Mill Road	73,300
11	044	Pleasant Street	240,800
11	122	Fremont Road	2,100
11	127-004	Fremont Road	22,000
11	131	Beede Road	25,100
12	027-A	Academy Street	482,700
12	037	Pleasant Street	7,200
12	039-001	Cate Street	35,700
12	040	Cate Street	45,000
12	068	Lagoon Road	1,509,900
12	225	157 Main Street	584,900
12	226	151 Main Street	143,400
12	227	147 Main Street	111,200
12	252	Main & Water Streets	27,800
12	299	Main Street & Calef Hgwy	114,200
12	346-001	Bunker Avenue	15,100
12	350	Water Street	17,200
12	380	Water Street	25,000
12	382	Mill Street	180,000



# GENERAL GOVERNMENT

## Cemetery Trustees Report

In spite of the drought and dry weather, an excellent job was done in keeping the Central Cemetery, the Wiggin Cemetery, and the West Epping Cemetery, maintained. This was done by a young man from Hampton who was hired to maintain these cemeteries. We wish to express our thanks for the excellent work done during the year by the Cemetery Preservation Group.

The Trustees have met every month and have considered many ideas on the laying out of a new Cemetery and the rules and regulations necessary for its maintenance.

— Richard Sanborn  
Daniel Harvey  
Donald Sanborn

## Conservation Commission

Short term goals for the Conservation Commission are to successfully promote and expand our conservation programs. These programs include the Lamprey River Canoe Race, the Youth Fishing Derby, Youth Conservation Camps and the Tree Farm program.

Promotion of and participation by Epping residents should help us achieve our long term goal of protecting and preserving our local environment. Improvement of the water quality in the Lamprey River has become the center piece of this goal. The river runs the length of Epping from West to East and therefore lends itself to almost any environmental issue that may be addressed.

The Town acquired and turned over to the Commission a thirty acre parcel in 1995 that abuts the Lamprey River and NH Trail Bike system. The Commission has been working on a management plan that will soon allow this valuable asset to be enjoyed by all residents. Snow machine travelers and bikers will have access to the NH Trail System. Fishing and canoeing access on the Lamprey will be made much easier and an addition to our Tree Farm System will be created.

We encourage all residents to help us on this plan or any of our other programs. Please contact any of our members or attend a meeting to give us help or suggestions.

— Jerry Langdon, Chairman  
Susan Harvey, Secretary  
Richard Fisher, Vice Chairman  
Jennifer LaPointe  
Chris Stone, Alternate  
Kevin Martin, Treasurer  
Diane Goldthwaite  
Jeff Conrad



Prize catch at the fishing Derby!

## GENERAL GOVERNMENT

# Code Enforcement/Building Inspector's Report

The year of 1995 showed an increase in commercial activity throughout the Town. The following is a list of new commercial buildings that have been completed or slated to be completed:

- **Environmental Resource Recycling Facility** has completed their recycling plant and their separate office building.
- **Sig Arms** Shooting and training facility is in the process of completion off Route 27.
- **A New Storage Facility** is being completed at the rear of Joe's Used Auto Dealers Lot, off Route 27, where rental of individual storage units will be offered.
- **Langdon Realty & The Epping Flower Shop** have pooled their resources and built two beautiful buildings off Route 125. The flower shop is completed and the realty offices are in the process of being completed.
- **Burger King** is coming to town. The building permit has been issued, and site clearing has begun. Estimated completion of the restaurant is June, 1996.
- **West Epping Bible Baptist Church** is in the

process of being completed. Services are being held in the basement until the main building is finished.

■ In addition, some new commercial businesses have come into Town such as the print shop located next to the Veterinary Clinic on the corner of Route 125 and Old Hedding Road. An accounting office is now located at the old Leveque property off Water Street near Route 125.

### WE NEED TO ENCOURAGE AND SUPPORT OUR LOCAL BUSINESS.

*In addition to the commercial, the following building permits have been issued through 1995:*

New Houses . . . . .	15	Decks . . . . .	11
Manuf. Houses . . . . .	5	Chimneys . . . . .	1
Foundations . . . . .	10	Temp. Trailers . . . . .	3
Apartments . . . . .	1	Pools . . . . .	6
Sheds . . . . .	10	Additions . . . . .	17
Porches . . . . .	2	Renovations . . . . .	6
Garages . . . . .	5	Barns . . . . .	1

— Ron Loiselle  
Code Enforcement/Building Inspector

## Budget Committee Report

The Budget Committee has met regularly with representatives from various Town Departments. The Town has had a quiet financial year, achieving fiscal, monetary health.

The Budget Committee has attempted to advocate that Departments use forecasting models in their budgeting process. This includes describing how both long and short term goals are selected, the mechanics of their budgets, and finally, a management plan on how their goals will be achieved.

To achieve a better financial position, the Town needs to broaden it's tax base. For this to happen, everyone needs to be involved.

The Budget Committee would like to extend an invitation to the Townspeople to attend Budget meetings and become involved. Most meetings are held on Wednesday evenings at the Harvey-Mitchell Memorial Library with additional Saturday morning meetings during the budget review process.

— James P. McGeough, Chairman  
Liz Conrad, Vice Chair  
Mark Kucera, Secretary  
Kim Sullivan, Selectmen's Rep.  
Tom Carleton, School Board Rep.  
Dennis Gagnon  
Rob Graham  
Pam Holmes  
Roy Judd  
Don Sisson  
Todd Trobaugh

# WARRANTS AND BUDGET SECTION

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Town Warrants and Budget  
Town Financial Statements  
School Warrants and Budget  
School Financial Statements

FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995



## WARRANT STATE OF NEW HAMPSHIRE TOWN OF EPPING

**T**o the inhabitants of the Town of Epping, in the County of Rockingham qualified to vote in Town Affairs: You are hereby notified to meet at the Town Hall Meeting Room at 157 Main Street in said Epping on Tuesday, March 12<sup>th</sup>, 1996 at 8:00 A.M. until 7:00 P.M. and at the Epping Elementary School Gymnasium located on Prescott Road on Tuesday, March 19<sup>th</sup>, 1996 at 7:00 P.M. to act upon the following:

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**TO BE TAKEN UP TUESDAY, MARCH 12<sup>th</sup>, 1996:**

**ARTICLE 1** To choose the following: one for Board of Adjustment for a three (3) year term, three for Municipal Budget Committee for three (3) year terms, one for Cemetery Trustees for a three (3) year term, one for Cemetery Trustees for a two (2) year term, one for Supervisor of the Checklist for a six (6) year term, one for Fireward for a three (3) year term, one for Library Trustee for a three (3) year term, one for Moderator for a two (2) year term, one for Planning Board for a three (3) year term, and one for a one (1) year term, one for Selectman for a three (3) year term, one for Treasurer for a one (1) year term, and one for Trustee of Trust Funds for a three (3) year term.

**ARTICLE 2** Shall we modify optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, twenty thousand dollars (\$20,000); for a person 75 years of age up to 80 years, twenty five thousand dollars (\$25,000); for a person 80 years of age or older, thirty thousand dollars (\$30,000). To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than ten thousand dollars (\$10,000) or, if married, a combined net income of less than twelve thousand dollars (\$12,000); and own net assets not in excess of fifty thousand dollars (\$50,000) excluding the value of the person's residence." {Majority vote required. Recommended by the Board of Selectmen}



**ARTICLE 3** Shall we adopt the provisions of RSA 40:13 to allow official ballot voting on all issues before the Epping Town Meeting? *{3/5 majority vote required, submitted by petition}*

**ARTICLE 4** Are you in favor of amending the Zoning Ordinance, Article 2.- Highway Commercial Zone, Subsection 1.2 - Lot Dimensions and Setback Requirements, by revising the Minimum Front Setback to read, "100 feet from the centerline of all existing roads and 75 feet from the centerline for proposed (non-existing) internal roads of Class V or greater." *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 5** Are you in favor of amending the Zoning Ordinance, Article 3. - Industrial Commercial Zone, Schedule 1 - Schedule of Bulk and Coverage Controls for the Industrial Commercial Zone, by revising the Minimum Front Yard Setback to read, "100 feet from the centerline of all existing roads and 75 feet from the centerline for proposed (non-existing ) internal roads of Class V or greater." *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 6** Are you in favor of amending the Zoning Ordinance, Article 2. - Highway Commercial Zone, Subsection 1.3 - Permitted Uses, by adding Industry, Municipal Buildings, and Indoor Recreation as Permitted Uses. *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 7** Are you in favor of amending the Zoning Ordinance, Article 2. - Rural Residential Zone, Subsection 7.4 - Permitted Accessory Uses, by adding Bed and Breakfast as a Permitted Accessory Use. *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 8** Are you in favor of amending the Zoning Ordinance, Article 12. - Definitions, by eliminating the definition of Light Manufacturing. *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 9** Are you in favor of amending the Zoning Ordinance, Articles 2 and 3, all sections, by adding the sentence, "The Planning Board may require special buffering of existing residential areas." *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 10** Are you in favor of amending the Zoning Ordinance, Article 3. - Industrial/Commercial Zone, Section 3.5. and Subsection 3.5.1., Commercial Area, by adding to the zone 1,300 feet from the centerline either side of Route 27 from the Mast Road end of the Industrial/Commercial Zone to the Brentwood Town Line. *{Majority vote required. Recommended by Planning Board}*

**ARTICLE 11** Are you in favor of amending the Zoning Ordinance, Article 2, - West Epping Business Zone, Subsection 3.3., Permitted Uses, to read as follows:

West Epping Commercial Business Zone, Subsection 3.3., Permitted Uses, to read as follows:

- 1 Retail and Personal Services
- 2 Professional Offices
- 3 Essential Services
- 4 Multi-Family Residential
- 5 Single-Family Residential
- 6 Duplexes
- 7 Veterinary Clinics
- 8 Wholesale Establishments
- 9 Motel/Hotel
- 10 Health Care Facilities
- 11 Shopping Malls and Plazas
- 12 Restaurants
- 13 Convenience Stores
- 14 Meeting Halls and Community Buildings
- 15 Banks
- 16 Recreational Establishments/Campgrounds
- 17 Home Occupation
- 18 Daycare
- 19 Churches
- 20 Private Schools

*{Majority vote required. Recommended by Planning Board}*

**ARTICLE 12** Are you in favor of amending the Zoning Ordinance, Article 2, - West Epping Business Zone, Subsection 3.6., Special Exceptions, to read as follows:

West Epping Commercial Business Zone, Subsection 3.6., Special Exceptions, to read as follows:

- 1 TV/Radio
- 2 Expansion of Non-Conforming Uses

*{Majority vote required. Recommended by Planning Board}*

**ARTICLE 13** Are you in favor of amending the Zoning Ordinance, Articles 2, all sections, to allow dual uses by special exception with the following wording added under special exception:

Dual use with the following additional criteria:

- 1 Any added use must be a permitted use in the zone.
- 2 The owner must receive site plan review and approval by the Planning Board.

*{Majority vote required. Recommended by Planning Board}*

**ARTICLE 14** To see what action the Town will take in regards to the reports of its officers and agents.

**ARTICLE 15** To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the Town for any public purpose, pursuant to RSA 31:95-e. The Board of Selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the Town to raise, appropriate, or expend any public funds for the operation, maintenance, repair or replacement of such personal property. *{Majority vote required. Recommended by the Board of Selectmen}*

**ARTICLE 16** To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town, gifts, legacies, and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. *{Majority vote required. Recommended by the Board of Selectmen}*

**ARTICLE 17** To see if the Town will vote to authorize the Board of Selectmen, pursuant to RSA 674:40-a(1), to accept on behalf of the Town dedicated streets which have first been approved by the Planning Board as part of a subdivision plat, site plan, or street plat. *{Majority vote required. Recommended by the Board of Selectmen}*

**ARTICLE 18** To see if the Town will vote to raise and appropriate the sum of twelve thousand dollars (\$12,000.00) to purchase land from the Trustees of Trust Funds for the Stump Dump. *{Majority vote required. Recommended by the Board of Selectmen and the Municipal Budget Committee.}*

**ARTICLE 19** To see if the Town will vote to raise and appropriate the sum of twenty five thousand dollars (\$25,000) for the Epping Youth Athletic Association Sports Complex project. *{Majority vote required. Recommended by the Board of Selectmen and the Municipal Budget Committee.}*

**ARTICLE 20** To see if the Town will vote to raise and appropriate the sum of seventy eight thousand dollars (\$78,000) to completely re-map and replace the Epping Town tax maps. *{Majority vote required. Recommended by the Board of Selectmen}*

**ARTICLE 21** To see if the Town will vote to raise and appropriate the sum of thirty five thousand dollars (\$35,000) for the purchase, equipping, and operation of a truck, plow and sander for the Epping Highway Department. *{Majority vote required. Recommended by the Board of Selectmen and the Municipal Budget Committee.}*

**ARTICLE 22** To see if the Town will vote to raise and appropriate the sum of five thousand five hundred dollars (\$5,500) to pay salary and employee overhead costs to increase the hours of operation of the Harvey-Mitchell Memorial Library from 31 hours per week to 40 hours per week. If voted by the Town, it is the intention of the Library Trustees to permanently increase the hours of library operation. *{Majority vote required. Recommended by the Library Trustees and Municipal Budget Committee. Not recommended by the Board of Selectmen.}*

**ARTICLE 23** To see if the Town will vote to raise and appropriate the sum of forty three thousand one hundred sixty two dollars (\$43,162) to be distributed to the organizations listed below in the amounts noted for services estimated to be rendered to residents of the Town during 1995:

Agency	Requested	Selectmen Recommend	Budget Committee Recommend
A Safe Place	500	500	500
Area Homemaker Home Health Aide Service	2,900	2,610	2,610
Child and Family Services	4,500	4,500	4,500
Epping Youth Athletic Association	3,000	3,000	3,000
Lamprey Health Care	3,500	3,400	3,400
Retired Senior Volunteer Program	300	300	300
Richie McFarland Children's Center	5,000	2,475	2,475
Rockingham County Community Action Program	13,051	8,507	8,507
Rockingham Nutrition & Meals On Wheels Program	2,220.00	2,220	2,220
Rockingham Visiting Nurse Association & Hospice	6,800.00	6,800	6,800
Seacoast Big Brother/ Big Sister Program	6,120	6,120	6,120
Seacoast Hospice	1,500	1,480	1,480
Sexual Assault Support Services	1,250	1,250	1,250
<b>Total</b>	<b>\$50,641</b>	<b>43,162</b>	<b>43,162</b>



**ARTICLE 24** To see if the Town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000) for the purchase, equipping, and operation of a used aerial ladder truck for the Epping Fire Department. *{Majority vote required. Recommended by the Board of Selectmen, the Board of Firewards, the Fire Chief and the Municipal Budget Committee.}*

**ARTICLE 25** To see if the Town will vote to raise and appropriate the sum of twenty thousand three hundred eighty eight dollars (\$20,388) to increase the pay for the personnel on weekend ambulance duty to minimum wage. *{Majority vote required. Recommended by the Board of Selectmen, the Board of Firewards, the Fire Chief and the Municipal Budget Committee.}*

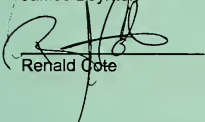
**ARTICLE 26** To see if the Town will vote to raise and appropriate the sum of two million ninety three thousand four hundred seventy four dollars (\$2,093,474) which represents the operating budget of the Town. Said sum does not include the special warrant articles herein contained. *{Majority vote required. Recommended by the Board of Selectmen and the Municipal Budget Committee.}*


**ARTICLE 27** To transact any other business that may legally come before said meeting.

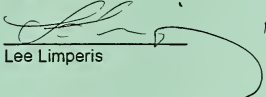
Given under our hands and seal this 23<sup>rd</sup> day of February, in the year of our Lord, Nineteen Hundred and Ninety Six.

  
Kim A. Sullivan, Chairman

  
James Boynton

  
Renald Cote

  
Roger Gauthier

  
Lee Limperis

**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE  
PROVISIONS OF RSA 32:14 THROUGH 24**



**BUDGET OF THE TOWN**

**OF** Epping **N.H.**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1996 to December 31, 1996 or for Fiscal Year

From \_\_\_\_\_ 19 \_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_

**IMPORTANT:** Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended or not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date 2/21/96

[Signature]  
[Signature]  
[Signature]  
[Signature]

[Signature]  
[Signature]  
[Signature]  
[Signature]

PURPOSE OF APPROPRIATION		1	2	3	4		5
					Budget Committee		
Acct #	GENERAL GOVERNMENT	W.A. #	*Actual Appropriations Prior Year	Actual Expenditures Prior Year	Selectmen's Recommended Appropriations	Recommended Ensuing Fiscal Year	Not Recommended
4130	Executive		146,500	133,141	161,670	161,670	
4140	Election, Reg., & Vital Stat		21,800	22,167	31,645	31,645	
4150	Financial Administration		107,600	95,563	89,969	89,969	
4152	Revaluation of Property		35,000	2,453	7,000	7,000	
4153	Legal Expense		30,000	11,796	16,500	16,500	
4155	Personnel Administration						
4191	Planning & Zoning		45,100	36,237	46,239	46,239	
4194	General Government Bldg.		27,400	19,865	26,800	26,800	
4195	Cemetenes		11,600	5,000	1,450	1,450	
4196	Insurance		52,000	45,433	46,000	46,000	
4197	Adverising and Reg. Assoc. Dues		6,100	5,772	5,900	5,900	
4199	Other General Government						
	PUBLIC SAFETY						
4210	Police		353,125	304,130	426,013	426,013	
4215	Ambulance	25	86,500	84,509	90,738	90,738	
4220	Fire		99,100	71,531	95,200	95,200	
4540	Building Inspection		21,800	20,942	22,990	22,990	
4290	Emergency Management						
4299	Other Public Safety						
	HIGHWAYS AND STREETS						
4312	Highways and Streets		736,600	200,520	224,445	224,445	
4313	Bridges						
4316	Street Lighting		16,100	14,504	14,700	14,700	
	SANITATION						
4323	Solid Waste Collection & Recycling		52,500	43,161	42,021	42,021	
4324	Solid Waste Disposal		193,500	164,209	180,600	180,600	
4326	Sewage Collection & Disposal		127,700	161,996	124,260	124,260	
	WATER DIST. & TREATMENT						
4332	Water Services		68,400	47,050	70,060	70,060	
4335	Water Treatment						
	HEALTH						
4414	Pest Control		4,000	1,863	4,120	4,120	
4415	Health Agencies and Hospitals	23	24,815	24,815	16,765	16,765	
	WELFARE						
4442	Direct Assistance		50,500	48,394	52,790	52,790	
4444	Intergovernmental Welfare Pay'ts						
4445	Vendor Payments	23	17,697	17,697	26,397	26,397	
	SUB TOTALS (carry to top of page 3)		2,335,437	1,582,748	1,824,272	1,824,272	0

		1	2	3	4		5
PURPOSE OF APPROPRIATION					Budget Committee		
Acct #	GENERAL GOVERNMENT	W.A. #	*Actual Appropriations Prior Year	Actual Expenditures Prior Year	Selectmen's Recommended Appropriations	Recommended Ensuing Fiscal Year	Not Recommended
	Sub-Totals (from page2)		2,335,437	1,582,748	1,824,272	1,824,272	0
<b>CULTURE AND RECREATION</b>							
4520	Parks & Recreation		57,100	31,035	44,050	44,050	
4550	Library	22	47,480	36,385	38,650	44,150	
4583	Patriotic Purposes		1,000	0	2,000	2,000	
4589	Other Culture & Recreation						
<b>CONSERVATION</b>							
4612	Purchase of Natural Resources						
4619	Other Conservation		1,805	400	400	400	
<b>REDEVELOPMENT &amp; HOUSING</b>							
<b>ECONOMIC DEVELOPMENT</b>							
			1,500	30	1,500	1,500	
<b>DEBT SERVICE</b>							
4711	Princ. - Long Term Bonds & Notes		196,700	196,667	176,667	176,667	
4721	Int. - Long Term Bonds & Notes		24,200	24,086	44,485	44,485	
4723	Interest on TAN		30,000	30,245	25,000	25,000	
<b>CAPITAL OUTLAY</b>							
4901	Land and Improvements	18,19			37,000	37,000	
4902	Mach., Veh. and Equipment	21,24			95,000	95,000	
4903	Buildings						
4909	Improvements other than Buildings	20			78,000		78,000
<b>OPERATING TRANSFERS OUT</b>							
4912	To Special Revenue Fund		46,300				
4913	To Capital Projects Fund						
4914	To Enterprise Fund						
	Sewer-						
	Water- -						
	Electric-						
4915	To Capital Reserve Fund						
4916	To Trust and Agency Fund						
<b>TOTAL APPROPRIATIONS</b>			2,741,522	1,901,596	2,367,024	2,294,524	78,000

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers

#### 10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$0 Recommended Amount of Collective Bargaining Cost Items. \$0 Amount of Mandatory Water & Waste Treatment Facilities (RSA32:21) (RSA 32:19)

RSA 273-A:1, IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

#### \*\* Amounts Not Recommended by Selectmen \*\*

These amounts are not included in the recommended column.

Warrant Article Number

22

Amount

5,500



SOURCE OF REVENUE		1	2	3	4
Acct. TAXES	WA No	*Estimated Revenues Prior Year	Actual Revenues Prior Year	Selectmen's Budget Ensuing Year	Estimated Revenues Ensuing Year
3120 Land Use Change Taxes		2,000	19,959	10,000	10,000
3180 Resident Taxes					
3185 Yield Taxes		6,000	3,788	3,750	3,750
3186 Payment in Lieu of Taxes					
3189 Other Taxes					
3190 Int. & Pen. on Delinquent Taxes		215,000	203,167	200,000	200,000
Inventory Penalties					
LICENSES, PERMITS & FEES					
3210 UCC & Certificates		12,300	13,137	13,000	13,000
3220 Motor Vehicle Permit Fees		309,000	327,956	320,000	320,000
3230 Building Permits		15,100	17,468	17,000	17,000
3290 Other licenses, Permits & Fees		3,100	5,718	5,000	5,000
FROM FEDERAL GOVERNMENT					
3319 Other -			10,970	10,000	10,000
FROM STATE					
3351 Shared Revenue		170,000	84,186	84,000	84,000
3353 Highway Block Grant		95,000	96,143	96,000	96,000
3354 Water Pollution Grants		16,100	16,480	16,000	16,000
3355 Housing & Community Development					
3356 State & Federal Forest Land Reimburse					
3357 Flood Control Reimbursement					
3359 Other Miscellaneous		7,900			
FROM OTHER GOVERNMENT					
3379 Intergovt Revenues					
CHARGES FOR SERVICES					
3401 Income from Departments		131,000	116,704	125,000	125,000
3409 Other Charges		3,000	12,304	10,000	10,000
MISCELLANEOUS REVENUES					
3501 Sale of Municipal Property		100	0	5,000	5,000
3502 Interest on Investments		8,000	28,157	25,000	25,000
3509 Other		79,685	51,577	50,000	50,000
INTERFUND OPERATING TRANSFER					
3912 Special Revenue Fund		51,800	44,900	100,000	100,000
3913 Capital Projects Fund					
3914 Enterprise Fund					
Sewer		127,700	127,700	124,260	124,260
Water		68,400	68,400	70,060	70,060
Electric					
3915 Capital Reserve Fund					
3916 Trust & Agency Funds		7,500	7,885	7,500	7,500
OTHER FINANCING SOURCES					
3934 Proc from Long Term Notes & Bonds		500,000	500,000	0	0
General Fund Balance	Municipal Use				
Unreserved Fund Balance	<\$345850>	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus	\$0				
Fund Balance to be Retained	345,850	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes	0		14,879	0	0
<b>TOTAL REVENUE &amp; CREDITS</b>		<b>1,828,685</b>	<b>1,771,478</b>	<b>1,291,570</b>	<b>1,291,570</b>

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	2,294,524
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	1,291,570
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	1,002,954

## BUDGET OF THE TOWN OF EPPING, NH

# TOWN WARRANT AND BUDGET

## Exhibit A Combined Balance Sheet All Fund Types and Account Group Assets and Other Debits

	SPECIAL GENERAL	GOVERNMENTAL FUND TYPES CAPITAL REVENUE	PROJECTS
<b>Assets</b>			
Cash and Equivalents	\$1,137,602	\$18,735	\$
Investments	145,525		
Receivables (Net of Allowances For Uncollectibles)			
Taxes	1,366,951		
Accounts	6,741		
Intergovernmental	939		
Other			
Interfund Receivable	503	39,093	143,564
Elderly Tax Liens	19,503		
Elderly Tax Liens			
Reserved Until Collected	(19,503)		
Fixed Assets			
Accumulated Depreciation			
<b>Other Debits</b>			
Amount to be Provided for			
Retirement of General Long-Term Debt			
<b>Total Assets and Other Debits</b>	<b>\$2,658,261</b>	<b>\$57,828</b>	<b>\$143,564</b>

## Liabilities, Equity and Other Credits

	GENERAL	GOVERNMENTAL FUND TYPES SPECIAL REVENUE	CAPITAL PROJECTS
<b>Liabilities</b>			
Accounts Payable	\$ 17,685	\$ 741	\$ 4,238
Accrued Payroll and Benefits	1,412		
Intergovernmental Payable	2,069,071		51,964
Interfund Payable	182,657		
Escrow and Performance Deposits			
Deferred Revenue	3,021		
Deferred Compensation Benefits Payable			
General Obligation Debt Payable			
Accrued Landfill Closure and Postclosure Costs			
Capital Leases Payable			
Compensated Absences Payable			
<b>Total Liabilities</b>	<b>2,273,846</b>	<b>741</b>	<b>56,202</b>

# TOWN WARRANT AND BUDGET

PROPRIETARY FUND TYPE ENTERPRISE FUNDS		FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTAL
WATER DEPARTMENT	SEWER DEPARTMENT	TRUST AND AGENCY	GENERAL LONG-TERM DEBT	(MEMORANDUM ONLY)
\$ 6,921	\$ 6,716	\$ 88,844	\$	\$ 1,258,818
31,763	241,438			418,726
				1,366,951
36,211	33,869			76,821
		96,943		939
				96,943
				183,160
				19,503
				(19,503)
235,241	2,043,366			2,278,607
(52,915)	(725,721)			(778,636)
			798,332	798,332
<b>\$257,221</b>	<b>\$1,599,668</b>	<b>\$185,787</b>	<b>\$798,332</b>	<b>\$5,700,661</b>

PROPRIETARY FUND TYPE ENTERPRISE FUNDS		FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTAL
WATER DEPARTMENT	SEWER DEPARTMENT	TRUST AND AGENCY	GENERAL LONG-TERM DEBT	(MEMORANDUM ONLY)
\$ 23	\$ 439	\$	\$	\$ 23,126
				1,412
		33,091		2,154,126
9	494			183,160
		55,753		55,753
				3,021
		96,943		96,943
			666,667	666,667
			120,000	120,000
			6,101	6,101
			5,564	5,564
<b>32</b>	<b>933</b>	<b>185,787</b>	<b>798,332</b>	<b>3,315,873</b>

*Continued on next page.*

# TOWN WARRANT AND BUDGET

## Liabilities, Equity and Other Credits (continued)

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
<b>Equity and Other Credits</b>			
Contributed Capital			
<b>Retained Earnings</b>			
Reserved			
Unreserved			
<b>Fund Balances</b>			
Reserved For Encumbrances	37,547		
Reserved For Special Purposes			87,362
<b>Unreserved</b>			
Designated For Special Purposes		57,087	
Undesignated	346,868		
<b>Total Equity and Other Credits</b>	<b>384,415</b>	<b>57,087</b>	<b>87,362</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$2,658,261</b>	<b>\$57,828</b>	<b>\$143,564</b>

## Exhibit B Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Government Fund Types

	GOVERNMENTAL FUND TYPES			TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	
<b>Revenues</b>				
Taxes	\$ 5,538,407	\$ 2,874	\$	\$ 5,541,281
Licenses and Permits	434,295			434,295
Intergovernmental	334,482	750		335,232
Charges for Services	63,593	130,876		194,469
Miscellaneous	103,465	6,892		110,357
<b>Other Financing Sources</b>				
Operating Transfers In	7,885	42,576		50,461
Proceeds of General Obligation Debt			500,000	500,000
<b>Total Revenues and Other Financing Sources</b>	<b>6,482,127</b>	<b>183,968</b>	<b>500,000</b>	<b>7,166,095</b>
<b>Expenditures, Current</b>				
General Government	377,741	1,947	146,509	526,197
Public Safety	487,337	102,270		589,607
Highways and Streets	215,024			215,024
Sanitation	208,031			208,031
Health	33,093			33,093

# TOWN WARRANT AND BUDGET

PROPRIETARY FUND TYPE ENTERPRISE FUNDS		FIDUCIARY FUND TYPES TRUST AND AGENCY	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
WATER DEPARTMENT	SEWER DEPARTMENT			
	1,410,976			1,410,976
14,150	54,245			68,395
243,039	133,514			376,553
				37,547
				87,362
				57,087
				346,868
<b>257,189</b>	<b>1,598,735</b>			<b>2,384,788</b>
<b>\$257,221</b>	<b>\$1,599,668</b>	<b>\$185,787</b>	<b>\$798,332</b>	<b>\$5,700,661</b>

	GOVERNMENTAL FUND TYPES			TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	
Welfare	56,901			56,901
Culture and Recreation	36,810	38,602		75,412
Conservation		1,427		1,427
Economic Development	30			30
Debt Service	250,998			250,998
Capital Outlay			412,971	412,971
Intergovernmental	4,509,84			4,509,841
<b>Other Financing Uses Operating</b>				
<b>Transfers Out</b>	<b>36,785</b>			<b>36,785</b>
<b>Total Expenditures and</b>				
<b>Other Financing Uses</b>	<b>6,212,591</b>	<b>144,246</b>	<b>559,480</b>	<b>6,916,317</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	269,536	39,722	(59,480)	249,778
<b>Fund Balances - January 1</b>	<b>114,879</b>	<b>17,365</b>	<b>146,842</b>	<b>279,086</b>
<b>Fund Balances - December 31</b>	<b>\$ 384,415</b>	<b>\$ 57,087</b>	<b>\$ 87,362</b>	<b>\$ 528,864</b>



# TOWN WARRANT AND BUDGET

## Exhibit C Combined Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (GAAP Basis)

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
<b>Revenues</b>			
Taxes	\$ 5,580,567	\$ 5,538,407	\$ (42,160)
Licenses and Permits	364,279	434,295	70,016
Intergovernmental	329,811	334,482	4,671
Charges for Services	31,003	63,593	32,590
Miscellaneous	78,334	103,465	25,131
<b>Other Financing Sources Operating Transfers In</b>	<b>1,305</b>	<b>7,885</b>	<b>6,580</b>
<b>Total Revenues and Other Financing Sources</b>	<b>6,385,299</b>	<b>6,482,127</b>	<b>96,828</b>
<b>Expenditures, Current</b>			
General Government	437,661	410,288	27,373
Public Safety	495,478	487,337	8,141
Highways and Streets	259,543	215,024	44,519
Sanitation	248,168	208,031	40,137
Health	35,350	33,093	2,257
Welfare	59,562	56,901	2,661
Culture and Recreation	35,875	36,810	(935)
Conservation			
Economic Development	1,500	30	1,470
Debt Service	250,900	250,998	(98)
Capital Outlay	30,000	5,000	25,000
Intergovernmental	4,509,841	4,509,841	
<b>Other Financing Use</b>			
Operating Transfers Out	36,300	36,785	(485)
<b>Total Expenditures and Other Financing Uses</b>	<b>6,400,178</b>	<b>6,250,138</b>	<b>150,040</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(14,879)</b>	<b>231,989</b>	<b>246,868</b>
<b>Unreserved Fund Balances - January 1</b>	<b>114,879</b>	<b>114,879</b>	
<b>Unreserved Fund Balances - December 31</b>	<b>\$100,000</b>	<b>\$346,868</b>	<b>\$246,868</b>

# TOWN WARRANT AND BUDGET

ANNUALLY BUDGETED SPECIAL REVENUE FUNDS			TOTALS (MEMORANDUM ONLY)		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$ 2,874	\$ 2,874	\$ 5,580,567	\$ 5,541,281	\$ (39,286)
	750	750	364,279	434,295	70,016
90,000	100,962	10,962	329,811	335,232	5,421
9,800	4,922	(4,878)	121,003	164,555	43,552
42,705	42,576	(129)	88,134	108,387	20,253
142,505	152,084	9,579	44,010	50,461	6,451
			6,527,804	6,634,211	106,407
11,600	1,400	10,200	449,261	411,688	37,573
94,200	102,270	(8,070)	589,678	589,607	71
			259,543	215,024	44,519
			248,168	208,031	40,137
			35,350	33,093	2,257
			59,562	56,901	2,661
35,900	38,602	(2,702)	71,775	75,412	(3,637)
1,805	1,427	378	1,805	1,427	378
			1,500	30	1,470
			250,900	250,998	(98)
			30,000	5,000	25,000
			4,509,841	4,509,841	
			36,300	36,785	(485)
143,505	143,699	(194)	6,543,683	6,393,837	149,846
(1,000)	8,385	9,385	(15,879)	240,374	256,253
17,365	17,365		132,244	132,244	
\$16,365	\$25,750	\$9,385	\$116,365	\$372,618	\$256,253

# TOWN WARRANT AND BUDGET

## Exhibit D Combined Statement of Revenues, Expenses and changes in Retained Earnings All Proprietary Fund Types

	PROPRIETARY FUND TYPE ..... ENTERPRISE FUNDS .....		TOTAL (MEMORANDUM ONLY)
	WATER DEPARTMENT	SEWER DEPARTMENT	
<b>Operating Revenues</b>			
<b>Charges For Sales and Services</b>			
User Charges	\$ 64,343	\$ 120,713	\$ 185,056
Connections	4,702	15,000	19,702
Miscellaneous	368	5,669	6,037
<b>Total Operating Revenues</b>	<b>69,413</b>	<b>141,382</b>	<b>210,795</b>
<b>Operating Expenses</b>			
<b>Cost of Sales and Services</b>			
Salaries and Wages	12,917	40,571	53,488
Contracted Services	3,712	15,517	19,229
Maintenance and Repairs	211	780	991
Chemicals and Supplies	4,344	16,760	21,104
Utilities	10,537	28,297	38,834
Administration	7,502	18,213	25,715
Vehicle Expense		1,112	1,112
Depreciation	7,827	40,746	48,573
<b>Total Operating Expenses</b>	<b>47,050</b>	<b>161,996</b>	<b>209,046</b>
Operating Income (Loss)	22,363	(20,614)	1,749
<b>Nonoperating Revenues</b>			
Interest Revenue	5,255	14,538	19,793
Net Income (Loss)	27,618	(6,076)	21,542
Retained Earnings - January 1	229,571	193,835	423,406
Retained Earnings - December 31	\$ 257,189	\$ 187,759	\$ 444,948

# TOWN WARRANT AND BUDGET

## Exhibit E Combined Statement of Cash Flows All Proprietary Fund Types

	PROPRIETARY FUND TYPE		TOTAL (MEMORANDUM ONLY)
	WATER DEPARTMENT	SEWER DEPARTMENT	
<b>Cash Flows From Operating Activities</b>			
Cash Received From Customers and Users	\$ 71,066	\$ 156,863	\$ 227,929
Cash Payments for Goods and Services	(47,565)	(120,553)	(168,118)
<b>Net Cash Provided by Operating Activities</b>	<b>23,501</b>	<b>36,310</b>	<b>59,811</b>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Acquisition of Capital Assets		(5,106)	(5,106)
<b>Cash Flows From Investing Activities</b>			
Net Purchase of Investment Securities	(21,299)	(89,982)	(111,281)
Interest Income	5,255	14,538	19,793
<b>Net Cash (Used) in Investing Activities</b>	<b>(16,044)</b>	<b>(75,444)</b>	<b>(91,488)</b>
<b>Net Increase (Decrease) in Cash</b>	<b>7,457</b>	<b>(44,240)</b>	<b>(36,783)</b>
<b>Cash - January 1</b>	<b>(536)</b>	<b>50,956</b>	<b>50,420</b>
<b>Cash - December 31</b>	<b>\$ 6,921</b>	<b>\$ 6,716</b>	<b>\$ 13,637</b>
<i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>			
<b>Operating Income (Loss)</b>	<b>\$ 22,363</b>	<b>\$ (20,614)</b>	<b>\$ 1,749</b>
<b>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</b>			
Depreciation Expense	7,827	40,746	48,573
(Increase) Decrease in Receivables			
Accounts	1,653	7,502	9,155
(Increase) Decrease in			
Due From Other Funds		7,979	7,979
Increase (Decrease) in Accounts Payable	23	439	462
Increase (Decrease) in Due To Other Funds	(8,365)	258	(8,107)
<b>Total Adjustments</b>	<b>1,138</b>	<b>56,924</b>	<b>58,062</b>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 23,501</b>	<b>\$ 36,310</b>	<b>\$ 59,811</b>

# TOWN WARRANT AND BUDGET

## Notes to Financial Statements

### Note 1 - Summary of Significant Accounting Policies

#### A. Financial Reporting Entity

The Town of Epping, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Epping (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

#### B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

##### *Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Harvey Mitchell Memorial Library  
Police Drug Enforcement

Conservation Commission  
Public Safety Facilities and Equipment  
Cemetery Trustees  
Epping Industrial Development Committee

**Capital Projects Funds** - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities not included in Enterprise Funds are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

Revaluation Project  
Construction/Reconstruction of Town Roads

##### *Proprietary Fund Types*

**Proprietary Funds** - These funds account for operations that are organized to be self-supporting through user charges. The funds included in this category are the Enterprise Funds.

**Enterprise Funds** - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

##### *Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Expendable Trust Funds  
Capital Reserve  
Agency Funds  
Developers' Performance Bonds  
Deferred Compensation Plans

##### *Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.



# TOWN WARRANT AND BUDGET

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town except that which is accounted for in the proprietary funds.

## C. Measurement Focus/Basis of Accounting

Governmental Funds, Expendable Trust Funds, and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

## D. Budgetary Accounting

### *General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds, except the Public Safety Facilities and Equipment Fund and the Epping Industrial Development Committee Fund. Project-length financial plans are adopted for all Capital Projects Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1995, \$14,879 of the beginning General Fund fund balance was applied for this purpose.

### *Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed

in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Similar Trust Funds (Exhibit B) as follows:

Expenditures and Other Financing Uses	
Per Exhibit C .....	\$6,250,138
Adjustments	
Encumbrances - December 31, 1995 .....	(37,547)
Per Exhibit B .....	\$6,212,591

## E. Assets, Liabilities and Fund Equity

### *Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan asso-

# TOWN WARRANT AND BUDGET

ciation, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

## Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where collection is doubtful have been reserved. Any amounts of un-deemed taxes receivable which have not been deeded to the Town because of the potential negative impact these properties might possess, have been reserved. Also, an amount representing future potential abatements or tax deedings have been reserved. The amount of reserve totals \$347,943 at December 31, 1995.

The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Various service charges (police, water, sewer) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet.

## Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental, proprietary, and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain

transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

## Fixed Assets

All fixed assets are valued at historical cost, or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Sewer and Water Systems	..... 50 years
Equipment	..... 10 years

The costs of normal maintenance and repairs that do not add to the value of the asset or extend the asset's life are not capitalized.

## Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

## Long-Term Liabilities

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

## Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriate for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Special Purposes** - is used to account for the unen-

# TOWN WARRANT AND BUDGET

cumbered balance of restricted funds. These include the uncommitted balances of the Town's Funds.

## F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account group are presented for analytical purposes only. The summation includes fund types and account group that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

## Note 2 - Stewardship, Compliance, and Accountability

### Excess of Expenditures over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1995:

#### Special Revenue Funds

Harvey Mitchell Memorial Librar . . . . .	\$ 2,702
Reimbursed Services . . . . .	<u>10,952</u>
<b>Total . . . . .</b>	<b>\$ 13,654</b>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

## Note 3 - Assets

### A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

	CATEGORY			BANK	TOTAL
	1	2	3	BALANCE	CARRYING
					VALUE
<b>Cash</b>					
Bank Deposits	\$167,059	\$	\$1,063,080	\$1,230,139	\$1,225,727
Certificates of Deposit	33,091			33,091	33,091
<b>Total Cash</b>	<b>\$200,150</b>	<b>\$-0-</b>	<b>\$1,063,080</b>	<b>\$1,263,230</b>	<b>\$1,258,818</b>

### B. Investments

Investments made by the Town are summarized below:

	CARRYING AMOUNT	MARKET VALUE
New Hampshire Public Deposit Investment Pool	\$418,726	\$418,726

### C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1995, upon which the 1995 property tax levy was based was \$178,069,976.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Epping School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1995, was as follows:

Municipal Portion . . . . .	\$6.64
School Tax Assessment . . . . .	23.43
County Tax Assessment . . . . .	<u>1.35</u>
<b>Total . . . . .</b>	<b>\$31.42</b>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on March 28, 1995, placed a lien for all uncollected 1994 property taxes.

Taxes receivable at December 31, 1995, are as follows:

#### Property Taxes

Levy of 1995 (second semi-annual billing) . . . . .	\$584,473
Levy of 1995 (first semi-annual billing) . . . . .	348,583

Unredeemed Taxes (under tax lien)

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Levy of 1994 .....	412,540
Levy of 1993 .....	262,150
Levy of 1992 .....	47,698
Levy of 1991 .....	40,834
Levy of 1990 and Prior .....	8,873
Land Use Change Taxes .....	6,480
Yield Taxes .....	3,263
Less: Reserve for estimated uncollectible taxes .....	(347,943)
Total Taxes Receivable .....	\$1,366,951

## D. Receivables

Receivables as of December 31, 1995, are as follows:

	GENERAL	ENTERPRISE	AGENCY	TOTAL
Elderly Liens	\$19,503	\$	\$	\$19,503
Accounts	6,741	70,080		76,821
Intergovernmental	939			939
Due from Others - Deferred Compensation Plans			96,943	96,943
Reserve for Elderly Tax Liens	(19,503)			(19,503)
Net Total Receivables	\$7,680	\$70,080	\$96,943	\$174,703

## E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1995 are as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 503	\$182,657
Special Revenue Funds		
Cemetery Trustees	9,229	
Public Safety Facilities and Equipment	29,864	
Capital Projects Funds		
Revaluation	56,535	
Road Construction /Reconstruction	87,029	
Enterprise Funds		
Water		9
Sewer		494
Totals	\$183,160	\$183,160

## F. Fixed Assets

The following is a summary of Proprietary Fund Type Fixed Assets at December 31, 1995.

	ENTERPRISE FUNDS
Water Department .....	\$235,241
Sewer Department .....	2,043,366
Less: Accumulated Depreciation .....	(778,636)
Net Fixed Assets .....	\$1,499,971

## G. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1995, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

**The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.** is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended June 30, 1996.

1. American Re-Insurance Company Facultative Casualty Reinsurance Certificate #009239319 and Facultative Property Reinsurance Certificate #009239318. These provide property, general liability and public officials liability coverage in the amount of \$750,000. Also included is excess loss Fund coverage of \$1,000,000 aggregate excess of the Trust's Loss Fund. Public Officials Liability has an aggregate limit of \$1M per member.
2. Travelers Insurance Company #XTXP-GAC-251T055-5-95. It provides \$200 million property coverage in excess of \$1 million which is the American Re-Insurance Company primary limit.
3. American Re-Insurance Company #009237877. Provides some members with higher limits of from \$1 to \$4 million in excess of the underlying \$1 million.
4. Kemper #3XC02547601. Members of the Trust also share a Boiler and Machinery coverage policy which provides \$30 million limit resulting from any "One Accident" subject to a \$1,000 per loss deductible.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

**Compensation Funds of New Hampshire - Workers' Compensation Fund** is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school



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districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Epping shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1995:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

## Note 4 - Liabilities

### A. Intergovernmental Payable

Payables due other governments at December 31, 1995 include:

#### General Fund

Epping School District - Balance of the 1995-96 School District Assessment	\$2,069,071
--	-------------

#### Capital Projects Fund

Revaluation - State of New Hampshire	
Department of Revenue Administration	51,964

#### Trust Funds

Expendable - Capital Reserve	
School District Funds	33,091

<b>Total Intergovernmental Payable</b>	<b>\$2,154,126</b>
--	--------------------

### B. Deferred Revenue

#### General Fund

Deferred revenue at December 31, 1995, consists of \$3,021 of road assessment revenue collected in advance of the fiscal year to which it applies.

### C. Defined Benefit Pension Plan

#### Plan Description and Provisions

Substantially all employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1995, was \$421,951; the Town's total payroll was \$692,300.

All full-time employees are eligible to participate in the System.

The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

The State of New Hampshire funds 35% of employer costs for public safety officers (Group II) and teachers employed by the Town. The State does not participate in funding the employer cost of other Town employees. The Town has not elected early application of GASB Statement #24 in these financial statements.

#### Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1995, was as follows:

Town's Portion	\$14,449
Employees' Portion	30,433
<b>Total</b>	<b>\$44,882</b>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.



# TOWN WARRANT AND BUDGET

## Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

**Deferred Compensation Plan** - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and a 403(a) tax-sheltered annuity plan. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plans assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plans are administered by independent companies, and the Town remits all compensation deferred to the administrators for investment as requested by the participant employees. All compensation deferred and funded under the plans, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's

general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

## D. Landfill Closure and Postclosure Care Costs

Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized in the General Long-Term Debt Account Group based on the estimated costs of capping the landfill that will be incurred. The estimated liability for landfill closure and postclosure care costs has a balance of \$120,000 as of December 31, 1995, which does not include engineering and monitoring costs for which no estimate is currently available. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

## E. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1995:

	GENERAL OBLIGATION DEBT PAYABLE	CAPITAL LEASES PAYABLE	COMPENSATED ABSENCES PAYABLE	TOTAL
<b>General Long-Term Debt Account Group</b>				
Balance, Beginning of Year	\$363,334	\$11,658	\$9,694	\$384,686
Issued	500,000	9,428		509,428
Retired	(196,667)	(14,985)		(211,652)
Net increase (decrease) in compensated absences payable			(4,130)	(4,130)
<b>Balance, End of Year</b>	<b>\$666,667</b>	<b>\$6,101</b>	<b>\$5,564</b>	<b>\$678,332</b>

Long-term debt payable at December 31, 1995, is comprised of the following individual issues:

DESCRIPTION OF ISSUE	ORIGINAL AMOUNT	ISSUE DATE	MATURITY DATE	INTEREST RATE %	OUTSTANDING AT 12/31/95
<b>General Long-Term Debt Account Group</b>					
<b>General Obligation Debt Payable</b>					
Capital Improvement Bonds	\$325,000	1989	1999	6.75-6.80	\$120,000
Water Tower	\$140,000	1993	1996	5.75	46,667
Town Road Construction/ Reconstruction	\$500,000	1995	2000	5.90	500,000
					<b>\$666,667</b>
<b>Capital Leases Payable</b>					
Phone System					6,101
<b>Compensated Absences Payable</b>					
Accrued Vacation Leave					5,564
<b>Total General Long-Term Debt Account Group</b>					<b>\$678,332</b>

# TOWN WARRANT AND BUDGET

## Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1995, including interest payments, are as follows:

FISCAL YEAR ENDING DECEMBER 31,	GOVERNMENTAL FUND DEBT		TOTAL
	PRINCIPAL	INTEREST	
1996	\$176,667	\$44,485	\$221,152
1997	130,000	30,048	160,048
1998	130,000	22,026	152,026
1999	130,000	14,004	144,004
2000	100,000	5,998	105,998
<b>Totals</b>	<b>\$666,667</b>	<b>\$116,561</b>	<b>\$783,228</b>

## Annual Requirements to Amortize Capital Leases

FISCAL YEAR ENDING DECEMBER 31,	CAPITAL LEASES		TOTAL
	PRINCIPAL	INTEREST	
1996	\$2,962	\$365	\$3,327
1997	3,139	188	3,327
<b>Totals</b>	<b>\$6,101</b>	<b>\$553</b>	<b>\$6,654</b>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

## Note 5 - Fund Equity

### A. Reservations of Fund Balances

#### Reserve for Encumbrances

Funds encumbered at year end were as follows:

<b>General Fund</b> .....	<b>\$37,547</b>
---------------------------	-----------------

#### Reserved for Special Purposes

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for transfer to the General Fund if not subsequently appropriated for another purpose. Individual fund balances reserved for special purposes at December 31, 1995 were as follows:

Capital Projects Funds	
Revaluation .....	\$ 333
Road Construction/Reconstruction .....	87,029
<b>Total</b> .....	<b>\$87,362</b>

### B. Unreserved Fund Balances

#### Designated for Special Purposes

The \$57,087 designated for special purposes, representing Special

Revenue Fund balances which management intends to use in the subsequent years, is as follows:

#### Special Revenue Funds

Harvey Mitchell Memorial Library .....	\$ 879
Conservation Commission .....	12,644
Police Drug Enforcement .....	2,998
Cemetery Trustees .....	9,229
Public Safety Facilities and Equipment .....	29,864
Epping Industrial Development Committee .....	1,473
<b>Total</b> .....	<b>\$57,087</b>

### C. Retained Earnings

#### Reserved For Special Purposes

The Retained Earnings - Reserved For Special Purposes represents Enterprise Funds to be used for further expansion of the water and sewer systems. Additions to the reserves emanate from connection fee revenue. Reserves are as follows:

Water Department .....	\$14,150
Sewer Department .....	54,245
<b>Total</b> .....	<b>\$68,395</b>

## Note 6 - Segment Information for Proprietary Funds

### Enterprise Funds

The Town maintains two Enterprise Funds. The Water Fund accounts for the provision of water services and the Sewer Fund accounts for the basic sewerage treatment facilities. Selected segment information for the year ended December 31, 1995, is as follows:

	WATER	SEWER	TOTAL
Operating Revenues	\$69,413	\$141,382	\$210,795
Depreciation	7,827	40,746	48,573
Operating Income (Loss)	22,363	(20,614)	1,749
Net Income (Loss)	27,618	(6,076)	21,542
Property, Plant, and Equipment Additions		5,106	5,106
Net Working Capital	74,863	281,090	355,953
<b>Total Assets</b>	<b>257,221</b>	<b>1,599,668</b>	<b>1,856,889</b>
<b>Total Equity (Deficit)</b>	<b>257,189</b>	<b>1,598,735</b>	<b>1,855,924</b>

## Note 7 - Summary Disclosure of Significant Contingencies

### Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

Combining and Individual Fund Financial Statements are available  
for Inspection at the Town Hall (M-F, 8 to 4)



*INDEPENDENT AUDITOR'S COMMUNICATION OF  
REPORTABLE CONDITIONS AND OTHER MATTERS*

To the Members of the  
Board of Selectmen  
Town of Epping  
Epping, New Hampshire

In planning and performing our audit of the Town of Epping for the year ended December 31, 1995, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review, the following condition was noted that was considered to be a material weakness as defined above:

*TRUST FUND RECORDS*

Upon spending approximately 12 hours in attempting to audit the Trust Fund records, we had no alternative but to return the records to the Trustees of Trust Funds and issue a qualified opinion on the general-purpose financial statements because of the exclusion of the Nonexpendable Trust Funds.

**PLODZIK & SANDERSON**  
*Professional Association | Accountants & Auditors*

105 North Main Street • Copeland • New Hampshire • 603-441-5005 • ext. 225 • FAX: 224-1380

*Town of Epping*  
*Independent Auditor's Communication of Reportable Conditions and Other Matters*

We discussed this situation with the Town Administrator, who, in turn, sent a memorandum to the Trustees of Trust Funds explaining the situation.

As we have suggested in previous years, we recommend that the Trustees hire a Bookkeeper to maintain the Trust Fund records. We would be pleased to offer any assistance to the person in reconstructing the records for 1995.

Also, the following conditions were noted that we do not consider to be material weaknesses:

*EPHING INDUSTRIAL DEVELOPMENT COMMITTEE FUND*

This Special Revenue Fund was first brought to our attention this year. The Committee has been disbanded and the source of funds in the account is unknown. However, it appears that funds were first received in 1994.

We recommend that this fund be closed out in 1996 with a transfer of the remaining balance to the General Fund.

*INVOICE APPROVAL*

Upon review of the internal controls over disbursements, several instances were noted where department heads did not formally approve the invoices for payment.

We recommend that all invoices contain signature approval by the department heads prior to submission to the Bookkeeper for payment.

*GENERAL FIXED ASSET ACCOUNTING*

The Town does not maintain a record of its general fixed assets as required by generally accepted accounting principles. This situation exists in the majority of municipalities in New Hampshire. Nevertheless, we do recommend that, in order to conform to generally accepted accounting principles, a detailed record of general fixed assets be maintained. Consideration should be given to determining the historical cost of the existing fixed assets and setting policies for capitalization and removal of items from the records, as appropriate.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Plodzik & Sanderson*  
*Professional Association*

February 9, 1996



*INDEPENDENT AUDITOR'S REPORT  
ON FINANCIAL PRESENTATION*

To the Members of the  
Board of Selectmen  
Town of Epping  
Epping, New Hampshire

We have audited the accompanying general-purpose financial statements of the Town of Epping as of and for the year ended December 31, 1995. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Epping has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

The general-purpose financial statements referred to above also do not include the Nonexpendable Trust Funds, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the Nonexpendable Trust Funds is not known.

In our opinion, except for the effect on the financial statements of the omissions described in the preceding paragraphs, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Epping, as of December 31, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

**PLODZIK & SANDERSON**  
*Professional Association / Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5003 • (603) 225-0090 • FAX-224-1380



*Town of Epping*  
*Independent Auditor's Report on Financial Presentation*

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Epping. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

February 9, 1996

*Plodzik & Sanderson*  
*Professional Association*

# SCHOOL WARRANT AND BUDGET

---

## SCHOOL WARRANT

### STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Epping Gymnasium in said District on the seventh day of March, 1996, at seven o'clock in the evening, to act upon the following subjects:

1. To hear reports of agents, auditors, and committees or officers chosen and pass any vote relating thereto.

2. To see if the School District will vote to establish a Two Year Capital Reserve Fund under the provisions of RSA 35:1 with the purpose of purchasing and installing an elevator at a total cost of fifty thousand dollars (\$50,000) for the Epping Middle/High School in order to meet the New England Association of Schools and Colleges accreditation standards, and to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be placed in this fund for the 1996-97 school year.

(Recommended by the Epping School Board and Budget Committee)

3. To see if the School District will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to pave an extension for parking and a playground area for the Epping Elementary School.

(Recommended by the Epping School Board and Budget Committee)

4. To see if the School District will vote to establish an expendable general trust fund under the provisions of RSA 198:20-c, to be known as the school buildings and grounds maintenance fund, for the purpose of preparing for major or catastrophic repairs and maintenance to the school buildings and grounds. Furthermore, to name the school board as agents to expend this fund in the event of such a need and to raise and appropriate the sum of twenty thousand dollars (\$20,000) toward this purpose. The intent of this general trust fund is to accumulate a fund of \$100,000 over a period of five (5) years.

(Recommended by the Epping School Board)

(Not Recommended by the Epping Budget Committee)

5. By Petition: Joyce Murphy, Robin A. O'Day, Donna Gorski, plus 28 others.

To see if the School District will raise and appropriate the sum of \$20,000.00 for the purchase, preparation and installation of an extension to the existing Elementary School playground, to be partially offset by a gift of \$10,000.00 to be given to the School District by the Epping Elementary PTO, the remainder to be raised by taxation.

(Recommended by the Epping School Board and Budget Committee)

6. By Petition: Paul L. Spidle, Dianne Gilbert, Dale Collins, plus 45 others.

Shall we adopt the provisions of RSA 40:13 to allow OFFICIAL BALLOT voting on all issues before the Epping School District ?

(Warrant article would implement SB2, Senate Bill 2, Chapter 164.)

(Not Recommended by the Epping School Board)

7. To see if the School District will vote to raise and appropriate the sum of thirty-five thousand dollars (\$35,000) for the installation of a sprinkler system and any other fire safety codes, for the old Epping Elementary School. Under the recommendations of New Hampshire Department of Safety, Office of the State Fire Marshal.

(Recommended by the Epping School Board and Budget Committee)

8. To see if the School District, pursuant to RSA 195:18 will vote to create a Cooperative School District Planning Committee consisting of three qualified voters of whom at least one shall be a member of the School Board: and to see if the District will vote to authorize the School District Moderator to appoint the members of the committee.

(Recommended by the Epping School Board)

9. To see what sum of money the District will raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the District.

1100 Regular Programs	\$2,248,466
1200 Special Programs	909,767
1300 Vocational Programs	37,950
1400 Other Instructional Programs	80,988
2120 Guidance	125,917
2130 Health	28,724
2150 Speech	83,866

2210	Improvement of Instruction	40,391
2220	Educational Media	165,956
2310	School Board	40,263
2320	SAU Expense	182,106
2400	School Administration	321,592
2540	Operation of Plant	309,732
2550	Pupil Transportation	214,578
2900	Support Benefits	97,512
4000	Facilities	17,000
5000	Debt Service	88,293
2560	Food Service	198,083

TOTAL APPROPRIATION    \$5,191,184

(Recommended by the Epping School Board and Budget Committee)

10. To transact any other business which may legally come before this meeting.

Note: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING  
SCHOOL BOARD

Ronald Altman

Jennifer Yergeau

Diane Byrne

Tom Carleton

Herbert Hughes

SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

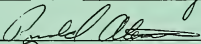
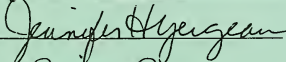
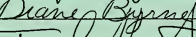
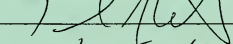
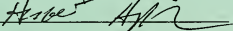
To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on the twelfth day of March, 1996, at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before eight o'clock in the evening.)

1. To choose a Moderator for the coming three years.
2. To choose a Clerk for the ensuing three years.
3. To choose two School Board Members for the ensuing three years.
4. To Choose a Treasurer for the ensuing three years.
5. To transact any other business which may legally come before this meeting.


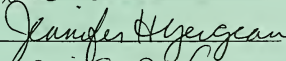

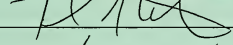
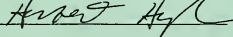
Given under our hands at said Epping this 8<sup>th</sup> day of February, 1996.

Epping School Board

A true copy of warrant - attest:

Epping School Board



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. Box 1122  
Concord, NH 03302-1122  
PHONE (603) 271-3397

Form MS-27



BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 24

For the Fiscal year Ended \_\_\_\_\_ June \_\_\_\_\_ 19 97

BUDGET OF THE SCHOOL DISTRICT  
OF \_\_\_\_\_ Epping \_\_\_\_\_, N.H.

BUDGET COMMITTEE

*James McQuinn*  
*Elizabeth Conrad*  
*Patricia Holmes*

DATE

*[Signature]* 6/2/97 19 97  
*[Signature]*

(Please sign in ink)

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT  
(SEE RSA 197:5-A)

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended or not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the district clerk, and a copy sent to the Department of Revenue Administration at the address above.

See Instructions on Page 4.

SECTION I		WA#	EXPENDITURES FOR YEAR 199 4 TO 199 5	APPROPRIATIONS VOTED LAST YEAR	SCHOOL BOARD'S BUDGET RECOMMENDED	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION FUNCTION						RECOMMENDED ENSUING F.Y.	NOT RECOMMENDED ENSUING F.Y.
1000	INSTRUCTION		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs		2,061,100	2,148,755	2,248,466	2,248,466	
1200	Special Program		969,874	917,974	909,767	909,767	
1300	Vocational Programs		29,780	34,605	37,950	37,950	
1400	Other Instructional Programs		57,949	69,073	80,988	80,988	
1600	Adult/Continuing Education		0	0	0	0	
2000	SUPPORT SERVICES		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work		0	0	0	0	
2120	Guidance		117,710	120,371	125,917	125,917	
2130	Health		24,094	28,372	28,724	28,724	
2140	Psychological		0	0	0	0	
2150	Speech Path. & Audiology		44,816	88,781	83,866	83,866	
2190	Other Pupil Services		0	0	0	0	
2200	Instructional Staff Services		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction		38,391	34,900	40,391	40,391	
2220	Educational Media		104,387	120,791	165,956	165,956	
2240	Other Inst. Staff Services						
2300	General Administration		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency						
2310	All Other Objects		61,574	39,494	40,263	40,263	
2320	Office of Superintendent		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.		182,772	179,298	182,106	182,106	
2320	All Other Objects						
2330	Special Area Adm. Services						
2390	Other Gen. Adm. Services						
4000	Warrant #7				35,000	35,000	
2400	School Administrative Services		295,797	291,962	321,592	321,592	
4000	Warrant #5				20,000	20,000	
2500	Business Services		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal						
2540	Operation & Maintenance of Plant		347,296	332,148	309,732	309,732	
2550	Pupil Transportation		216,019	242,880	214,578	214,578	
2570	Procurement		0	0	0	0	
2590	Other Business Services		0	0	0	0	
2600	Managerial Services						
2900	Other Support Services		82,128	98,301	97,512	97,512	
3000	COMMUNITY SERVICES						
4000	FACILITIES ACQUISITIONS & CONST.		0	0	17,000	17,000	
5000	OTHER OUTLAYS 4000 WA #3				15,000	15,000	
5100	Debt Service		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal		310,000	325,000	85,000	85,000	
5100 840	Interest		50,371	27,368	3,293	3,293	
5200	Fund Transfers						
5220	To Federal Projects Fund						
5240	To Food Service Fund		191,339	190,626	198,083	198,083	
5250	To Capital Reserve Fund WA #2		10,000	0	25,000	25,000	
5255	To Expendable Trust Fund WA #4				20,000	0	20,000
1122	Deficit Appropriation						
—	Supplemental Appropriation						
TOTAL APPROPRIATIONS			5,195,397	5,290,699	5,306,184	5,286,184	20,000

ACCT. #	SECTION II REVENUE AND CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	REVISED REVENUES CURRENT YEAR	SCHOOL BOARD'S ESTIMATE ENSUING F.Y.	BUDGET COMMITTEE EST. ENSUING F.Y.
	REVENUE FROM STATE SOURCES	XXXXXXXX	XXXXXXXX	XXXXXXXX
3100	Foundation Aid	585,342	451,432	451,432
3210	School Building Aid	94,500	25,500	25,500
3220	Area Vocational School	5,000	8,092	8,092
3230	Driver Education	6,900	6,900	6,900
3240	Catastrophic Aid	53,535	51,767	51,767
3250	Adult Education			
3270	Child Nutrition	3,000	3,149	3,149
	Other State Sources (identify)			
	REVENUE FROM FEDERAL SOURCES	XXXXXXXX	XXXXXXXX	XXXXXXXX
4410	ECIA, Chapter I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Programs	62,725	80,755	80,755
4470	Handicapped Programs			
	Federal Forest Land			
	Other Federal Sources (identify) Medicaid		50,000	50,000
	LOCAL REVENUE OTHER THAN TAXES	XXXXXXXX	XXXXXXXX	XXXXXXXX
5100	Sale of Bonds or Notes			
5230	Transfer from Capital Projects Fund			
5250	Transfer from Capital Reserve Fund			
5255	Transfer from Expendable Trust Fund			
1300	Tuition	73,000	86,000	86,000
1500	Earnings on Investments	3,500	3,500	3,500
1700	Public Activities	117,464	117,464	117,464
1900	Trust Fund Income	200	200	200
	Other Local Sources (identify) Rent/Driver's Ed	19,140	23,629	23,629
THIS SECTION FOR CALCULATION OF REIMBURSEMENT ANTICIPATION NOTES (RAN) PER RSA 198:20-D FOR CATASTROPHIC AID BORROWING				
RAN, Revenue This FY _____ less				
RAN, Revenue Last FY _____ NET RAN = _____				
Supplemental Appropriation (Contra)				
Unreserved Fund Balance	\$ 3,583	XXXXXXXX	XXXXXX	
Fund Balance Voted From Surplus	< >			
Fund Balance Remaining as Revenue		3,583	0	0
TOTAL REVENUE AND CREDITS		1,027,889	908,388	908,388
DISTRICT ASSESSMENT		4,262,810	4,397,796	4,377,796
TOTAL APPROPRIATION		5,290,699	5,306,184	5,286,184
10% LIMITATION OF APPROPRIATIONS (SEE RSA 32:18, 19)				
Please disclose the following items (to be excluded from the 10% calculation):				
\$ _____ Recommended Amount of Collective Bargaining Cost Items (RSA) 32:19)				
RSA 273-A:1, IV - "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."				
<div style="text-align: center;"> <b>** Amounts Not Recommended by School Board</b>  <b>SELECTED</b>  These amounts are not included in the recommended column. </div>				
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	

SUPPLEMENTAL SCHEDULE -MBA-

LOCAL GOVERNMENTAL UNIT: Epping

FISCAL YEAR ENDING June 30, 1997

10% Limitation per RSA 32:8

1. Total Amt. recommended by Budget Committee 5,286,184

LESS EXCLUSIONS:

2. Principal: Long-Term Bonds & Notes	\$ 85,000	
3. Interest: Long-Term Bonds & Notes	\$ 3,293	
4. Capital Outlays funded from Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	\$ 0	
5. Amount recommended-collective bargaining cost items	\$ 0	
6. Amount recommended-water & waste treatment facilities ordered by water supply & pollution control	\$ 0	
7. Mandatory Assessments	\$ 0	
8.	\$ 0	
9. Total Exclusions (sum of rows 2-8)	\$ 88,293	
10. Amount Recommended less Exclusions (Line 1 less line 9)		<u>5,197,891</u>

11. 10% of Amount Recommended less Exclusions (Line 10 times .10)	\$ 519,789	
12. Add Total Amount Recommended by Budget Committee Less Exclusions (line 10)	\$ 5,197,891	
13. Add Amount that is collective bargaining cost items per RSA 32:8-a	\$ 0	
14. Add Amount that is water & waste treatment facilities ordered by Water Supply & Pollution Control per RSA 32:10-b	\$ 0	
15. Maximum Amount That may be Appropriated (Sum of rows 11-14)		<u>5,717,680</u>

# SCHOOL WARRANT AND BUDGET

## Exhibit A Combined Balance Sheet All Fund Types and Account Group Assets and Other Debits

	GENERAL	GEVERNMENTAL FUND TYPES SPECIAL REVENUE	FIDUCIARY FUND TYPES TRUST AND AGENCY	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
<b>Assets</b>					
Cash and Equivalents	\$ 3,583	\$27,882	\$34,359	\$	\$65,824
<b>Receivables</b>					
Accounts	1,652				1,652
Intergovernmental	54,152	16,548	32,632		103,332
Interfund Receivable	26,582		1,534		28,116
<b>Other Debits</b>					
Amount to be Provided for Retirement of General Long-Term Debt				454,978	454,978
<b>Total Assets and Other Debits</b>	<b>\$85,969</b>	<b>\$44,430</b>	<b>\$68,525</b>	<b>\$454,978</b>	<b>\$653,902</b>

## Liabilities and Equity

<b>Liabilities</b>					
Accounts Payable	\$ 7,840	\$ 3,274	\$	\$	\$11,114
Accrued Payroll and Benefits	4,154				4,154
Intergovernmental Payable	706				706
Interfund Payable	1,534	26,582			28,116
Due to Student Groups			35,893		35,893
Deferred Revenues	108,412				108,412
General Obligation Debt Payable				410,000	410,000
Compensated Absences Payable				44,978	44,978
<b>Total Liabilities</b>	<b>122,646</b>	<b>29,856</b>	<b>35,893</b>	<b>454,978</b>	<b>643,373</b>
<b>Equity</b>					
<b>Fund Balances</b>					
Reserved for Special Purposes			32,632		32,632
Unreserved					
Designated for Special Purposes		14,574			14,574
Undesignated (Deficit)	(36,677)				(36,677)
<b>Total Equity</b>	<b>(36,677)</b>	<b>14,574</b>	<b>32,632</b>		<b>10,529</b>
<b>Total Liabilities and Equity</b>	<b>\$85,969</b>	<b>\$44,430</b>	<b>\$68,525</b>	<b>\$454,978</b>	<b>\$653,902</b>



# SCHOOL WARRANT AND BUDGET

## Exhibit B Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Government Fund Types and Expendable Trust Funds

	GEVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	TRUST AND AGENCY	
<b>Revenues</b>				
School District Assessment	\$4,135,951	\$	\$	\$4,135,951
Intergovernmental Revenues	705,343	95,740		801,083
Charges for Services	103,306	110,065		213,371
Miscellaneous	45,892	5,474	693	52,059
<b>Other Financing Sources</b>				
Operating Transfers In			10,000	10,000
<b>Total Revenues and</b>				
<b>Other Financing Sources</b>	<b>4,990,492</b>	<b>211,279</b>	<b>10,693</b>	<b>5,212,464</b>
<b>Expenditures</b>				
<b>Current</b>				
Instruction	3,123,586			3,123,586
<b>Supporting Services</b>				
Pupils	191,678			191,678
Instructional Staff Services	140,535			140,535
General Administration	243,606			243,606
School Administration	296,140			296,140
Business	559,409	201,123		760,532
Other	79,617			79,617
<b>Debt Service</b>				
Principal	310,000			310,000
Interest	50,372			50,372
<b>Other Financing Uses</b>				
Operating Transfers Out	10,000			10,000
<b>Total Expenditures</b>				
<b>and Other Financing Uses</b>	<b>5,004,943</b>	<b>201,123</b>		<b>5,206,066</b>
<b>Excess (Deficiency) of Revenues and</b>				
<b>Other Financing Sources Over (Under)</b>				
Expenditures and Other Financing Uses	(14,451)	10,156	10,693	6,398
<b>Fund Balances - July 1</b>				
<b>(As Restated, See Note 7)</b>	<b>(22,226)</b>	<b>4,418</b>	<b>21,939</b>	<b>4,131</b>
<b>Fund Balances - June 30</b>	<b>\$(36,677)</b>	<b>\$14,574</b>	<b>\$32,632</b>	<b>\$10,529</b>

# SCHOOL WARRANT AND BUDGET

## Exhibit C Combined Statement of Revenues, Expenditures & Changes in Fund Balances Budget & Actual (GAAP Basis), General & Special Revenue Funds

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS
<b>Revenues</b>			
School District Assessment	\$ 4,135,951	\$ 4,135,951	\$
Intergovernmental Revenues	698,765	705,343	6,578
Charges for Services	77,753	103,306	25,553
Miscellaneous	28,700	45,892	17,192
<b>Total Revenues</b>	<b>4,941,169</b>	<b>4,990,492</b>	<b>49,323</b>
<b>Expenditures</b>			
<b>Current</b>			
Instruction	3,127,374	3,123,586	3,788
<b>Supporting Services</b>			
Pupils	192,227	191,678	549
Instructional Staff Services	150,358	140,535	9,823
General Administration	220,464	243,606	(23,142)
School Administration	285,013	296,140	(11,127)
Business	522,460	559,409	(36,949)
Other	88,000	79,617	8,383
<b>Debt Service</b>			
Principal	310,000	310,000	
Interest	50,372	50,372	
<b>Other Financing Uses</b>			
Operating Transfers Out	10,000	10,000	
<b>Total Expenditures and Other Financing Uses</b>	<b>4,956,268</b>	<b>5,004,943</b>	<b>(48,675)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>(15,099)</b>	<b>(14,451)</b>	<b>648</b>
<b>Fund Balances - July 1 (As Restated, See Note 7)</b>	<b>(22,226)</b>	<b>(22,226)</b>	
<b>Fund Balances - June 30</b>	<b>\$ (37,325)</b>	<b>\$ (36,677)</b>	<b>\$648</b>

# SCHOOL WARRANT AND BUDGET

SPECIAL REVENUE FUNDS			TOTALS (MEMORANDUM ONLY)		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$	\$4,135,951	\$4,135,951	\$
60,470	95,740	35,270	759,235	801,083	41,848
30,869	110,065	79,196	108,622	213,371	104,749
	5,474	5,474	28,700	51,366	22,666
91,339	211,279	119,940	5,032,508	5,201,771	169,263
			3,127,374	3,123,586	3,788
			192,227	191,678	549
			150,358	140,535	9,823
			220,464	243,606	(23,142)
			285,013	296,140	(11,127)
191,339	201,123	(9,784)	713,799	760,532	(46,733)
			88,000	79,617	8,383
			310,000	310,000	
			50,372	50,372	
			10,000	10,000	
191,339	201,123	(9,784)	5,147,607	5,206,066	(58,459)
(100,000)	10,156	110,156	(115,099)	(4,295)	110,804
4,418	4,418		(17,808)	(17,808)	
\$(95,582)	\$14,574	\$110,156	\$(132,907)	\$(22,103)	\$110,804

# SCHOOL WARRANT AND BUDGET

## Notes to Financial Statements

### Note 1 - Summary of Significant Accounting Policies

The Epping School District is incorporated, and in New Hampshire, each town constitutes a school district and operates under State law unless that district was enacted by a special act of Legislature in accordance with RSA 194:1. The School District serves the community of Epping, New Hampshire, and provides public education services for approximately 879 students in grades 1 through 12.

The financial statements of the School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

#### A. Reporting Entity

The Epping School District is a municipal corporation governed by an elected 5-member Board. As required by generally accepted accounting principles, these financial statements present the Epping School District (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the School District's financial reporting entity.

#### B. Basis of Presentation - Fund Accounting

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

##### *Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the School District's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Food Service Fund is included in this fund type.

##### *Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the School District as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Expendable Trust Fund  
Capital Reserve

##### *Agency Funds*

High and Middle Schools' Student Activities Fund  
Elementary School Student Activities Fund

##### *Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The School District uses the following account groups:

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the School District.

##### *Total Columns*

##### *(Memorandum Only) on Combined Statements*

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account group are presented for analytical purposes only. The summation includes fund types and account group that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the

# SCHOOL WARRANT AND BUDGET

"Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the School District.

## C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Agency Funds are purely custodial (assets equal liabilities) and, thus, do not involve measurement of results of operations.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due.

## D. Budgetary Accounting

### *General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General and Food Service Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered.

In the case of emergency expenditures, overexpenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education.

State statutes require balanced budgets, but provide for the use of

beginning unreserved fund balance to achieve that end. In the fiscal year 1994-95, \$15,099 of the beginning General Fund fund balance was applied for this purpose.

## E. Assets, Liabilities and Fund Equity

### *Cash and Investments*

State statutes authorize the School District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the Commonwealth of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption "Cash and Equivalents."

Whenever the Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the School Board, to invest the same in obligations of the United States Government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within New Hampshire or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the Bank Commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

### *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

### *Interfund Receivables and Payables*

During the course of normal operations, the School District has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

### *Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has



# SCHOOL WARRANT AND BUDGET

been recorded as an expenditure at the time individual inventory items were purchased.

## Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

## Long-Term Liabilities

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the School District as a whole. Accordingly, such unmatured obligations of the School District are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the School District's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive benefits.

## Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriate for expenditures, is shown as reserved. The following reserve was used by the School District during the year:

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of the School District's Expendable Trust Funds.

## Note 2 - Stewardship, compliance, and Accountability

### A. Deficit Fund Balance

#### General Fund

There is a deficit of \$36,677 in the General Fund at June 30, 1995. This deficit arose primarily because of the overexpenditure of appropriations due to unanticipated special education costs.

### B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1995:

General Fund	\$48,675
Special Revenue Fund	
Food Service Fund	9,784
<b>Total</b>	<b>\$58,459</b>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity. Prior approval was obtained from the Department of Education for \$47,791 of these expenditures.

## Note 3 - Assets

### A. Cash and Equivalents

At year end, the School District's cash deposits categorized according to risk assumed were as follows:

- Category 1 Includes deposits that are insured (Federal Depository Insurance).
- Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the School District's name.
- Category 3 Includes deposits that are uninsured and uncollateralized.

	CATEGORY			BANK	TOTAL
	1	2	3	BALANCE	CARRYING
Cash					VALUE
Bank Deposits	\$138,926	\$-0-	\$49,104	\$188,030	\$65,824

### B. Intergovernmental Receivable

Receivables due from other governments at June 30, 1995 include:

#### General Fund

Due from School Administrative Unit No. 14 - miscellaneous reimbursements	\$42,760
Due from the State of New Hampshire - Vocational Educational Transportation	8,092
Driver Education	3,300

**Total General Fund** **\$54,152**

#### Special Revenue Funds

Food Service Fund - Due from the State of New Hampshire - various State and Federal grants	16,548
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#### Trust and Agency Funds

Capital Reserve Funds in the custody of the Town of Epping Trustees of Trust Funds	32,632
--	--------

**Total Intergovernmental Receivable** **\$103,332**

# SCHOOL WARRANT AND BUDGET

## C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1995 are as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$26,582	\$1,534
Special Revenue Fund		
Food Service	26,582	
Agency Funds		
High and Middle School		
Student Activities	927	
Elementary School Student		
Activities	607	
<b>Totals</b>	<b>\$28,116</b>	<b>\$28,116</b>

## D. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the District was a member of the following public entity risk pools, currently operating as a common risk management and insurance programs for member school districts and school administrative units.

**The New Hampshire School Boards Insurance Trust** is a trust organized to provide certain property and liability insurance coverages to member School Districts and School Administrative Units. The pool is self-sustaining through member premiums and includes varying amounts of coverage for property, auto, general liability, crime umbrella, and boiler and machinery. Reinsurance through commercial companies is carried for claims in excess of self-insured amounts.

The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

### Compensation Funds of New Hampshire Workers'

**Compensation Fund** is a Trust organized to provide statutory workers' compensation coverage to member towns and cities (and other qualified political subdivisions) of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the School District shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended December 31, 1995.

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The School District continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity

bonds, health and accident insurance.

## Note 4 - Liabilities

### A. Deferred Revenue

#### General Fund

Deferred revenue at June 30, 1995, consists of an advance received from the Town of Epping on the 1995-96 District assessment in the amount of \$108,412.

### B. Defined Benefit Pension Plan

#### Plan Description and Provisions

Some full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended June 30, 1995, was \$2,340,797; the School District's total payroll was \$2,741,364.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

#### Description of Funding Policy

The System is financed by contributions from both the employees and the School District. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The School District must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1995, was as follows:

School District's Portion	\$48,272
Employees' Portion	117,040
<b>Total</b>	<b>\$165,312</b>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected

# SCHOOL WARRANT AND BUDGET

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salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the School District's securities.

## *Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

## **Note 5 - Fund Equity**

### **A. Reservations of Fund Balances**

#### *Reserved for Special Purposes*

In the Trust Funds, the reserve for special purposes represents the unspent balance of the School District's Trust Fund which may be spent for the purposes specified as follows:

#### Capital Reserve Fund

School Bus Replacement \$32,632

### **B. Unreserved Fund Balance**

#### *Designated for Special Purposes*

The \$14,574 designated for special purposes represents the Special Revenue Fund (Food Service) balance which management intends to use in the subsequent years.

## **Note 6 - Summary Disclosure of Significant Contingencies**

### **A. Litigation**

A former teacher has filed a request for arbitration, as well as for a hearing before the School Board, arising out of a teacher's non-renewal. To date, no hearing has been held. The potential loss is estimated at approximately \$30,000, and the District intends to contest this matter.

A grievance has been filed by a District employee. This matter has been tentatively settled for payment in the amount of \$18,000,

although negotiations are still taking place with respect to the language of the settlement agreement.

### **B. Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

## **Note 7 - Restatement of Fund Balances**

Fund balances at July 1, 1994, were restated to give retroactive effect to the following prior period adjustments:

	GENERAL FUND
Adjustment	
To recognize a prior-year payable not disbursed until January, 1995	\$(31,904)
Fund balance as previously stated	9,678
<b>Fund (deficit) as restated</b>	<b>\$(22,226)</b>

# SCHOOL WARRANT AND BUDGET

## C. Long-Term Debt

The following is a summary of the School District's general long-term debt transactions for the fiscal year ended June 30, 1995:

	General Obligation Debt Payable	Compensated Absences Payable	Total
General Long-Term Debt Account Group			
Balance, Beginning of Year	\$720,000	\$23,990	\$743,990
Retired	(310,000)		(310,000)
Net increase in compensated absences payable		20,988	20,988
<b>Balance, End of Year</b>	<b>\$410,000</b>	<b>\$44,978</b>	<b>\$454,978</b>

Long-term debt payable at June 30, 1995, is comprised of the following individual issues:

DESCRIPTION OF ISSUE	ORIGINAL AMOUNT	ISSUE DATE	MATURITY DATE	INTEREST RATE %	OUTSTANDING AT 6/30/95
General Long-Term Debt Account Group					
General Obligation Debt Payable					
1986 School Bonds	\$650,000	1986	1997	Variable	\$165,000
1986 School Bonds	\$1,950,000	1986	1996	Variable	245,000
					<b>\$410,000</b>
Compensated Absences Payable					
Vested Sick Leave					44,978
<b>Total General Long-Term Debt Account Group</b>					<b>\$454,978</b>

### Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1995, including interest payments, are as follows:

FISCAL YEAR ENDING JUNE 30,	PRINCIPAL	GENERAL OBLIGATION DEBT INTEREST	TOTAL
1996	\$325,000	\$27,366	\$352,366
1997	85,000	3,293	88,293
<b>Totals</b>	<b>\$410,000</b>	<b>\$30,659</b>	<b>\$440,659</b>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

*SCHEDULE A-1  
EPPING SCHOOL DISTRICT  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended June 30, 1995*

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>School District Assessment</u>	<u>\$ 4,135,951</u>	<u>\$ 4,135,951</u>	<u>\$ _____</u>
<u>Tuition</u>			
Regular Day School	71,753	96,351	24,598
Preschool		5,305	5,305
Driver Education	<u>6,000</u>	<u>1,650</u>	<u>(4,350)</u>
Total Tuition	<u>77,753</u>	<u>103,306</u>	<u>25,553</u>
<u>Other Local Revenue</u>			
Earnings on Investments	3,500	1,988	(1,512)
Insurance Dividends		23,822	23,822
Rentals	25,000	18,572	(6,428)
Trust Fund Income	200	82	(118)
Other	<u>_____</u>	<u>1,428</u>	<u>1,428</u>
Total Other Local Revenue	<u>28,700</u>	<u>45,892</u>	<u>17,192</u>
<u>State Sources</u>			
Foundation Aid	560,772	560,772	
School Building Aid	90,000	90,000	
<u>Vocational School Aid</u>			
Transportation		8,094	8,094
Driver Education	7,500	6,270	(1,230)
Catastrophic Aid	<u>40,493</u>	<u>40,207</u>	<u>(286)</u>
Total State Sources	<u>698,765</u>	<u>705,343</u>	<u>6,578</u>
<u>Total Revenues</u>	<u>4,941,169</u>	<u>\$ 4,990,492</u>	<u>\$ 49,323</u>
<u>Unreserved Fund Balance Used to Reduce School District Assessment</u>	<u>15,099</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$ 4,956,268</u>		



*SCHEDULE A-2  
EPPING SCHOOL DISTRICT  
General Fund  
Statement of Appropriations and Expenditures  
For the Fiscal Year Ended June 30, 1995*

	Appropriations 1994-95	Expenditures Net of Refunds	(Over) Under Budget
<u>Current</u>			
<u>Instruction</u>			
Regular Programs	\$ 2,227,489	\$ 2,093,950	\$ 133,539
Special Programs	777,981	941,720	(163,739)
Vocational Programs	63,000	29,780	33,220
Other Instructional Programs	58,904	58,136	768
Total Instruction	<u>3,127,374</u>	<u>3,123,586</u>	<u>3,788</u>
<u>Supporting Services</u>			
<u>Pupils</u>			
Guidance	105,342	117,709	(12,367)
Health	24,043	24,094	(51)
Speech Pathology and Audiology	62,842	49,875	12,967
	<u>192,227</u>	<u>191,678</u>	<u>549</u>
<u>Instructional Staff Services</u>			
Improvement of Instruction	31,100	37,580	(6,480)
Educational Media	119,258	102,955	16,303
	<u>150,358</u>	<u>140,535</u>	<u>9,823</u>
<u>General Administration</u>			
School Board	37,692	60,834	(23,142)
Office of the Superintendent	182,772	182,772	
	<u>220,464</u>	<u>243,606</u>	<u>(23,142)</u>
School Administration	285,013	296,140	(11,127)
<u>Business</u>			
Operation and Maintenance of Plant	294,377	343,331	(48,954)
Pupil Transportation	228,083	216,078	12,005
	<u>522,460</u>	<u>559,409</u>	<u>(36,949)</u>
Other Supporting Services	88,000	79,617	8,383
Total Supporting Services	<u>1,458,522</u>	<u>1,510,985</u>	<u>(52,463)</u>
<u>Debt Service</u>			
Principal of Long-Term Debt	310,000	310,000	
Interest Expense - Long-Term Debt	50,372	50,372	
Total Debt Service	<u>360,372</u>	<u>360,372</u>	
<u>Other Financing Uses</u>			
<u>Operating Transfers Out</u>			
<u>Interfund Transfers</u>			
<u>Trust Funds</u>			
Expendable Trust Funds	10,000	10,000	
<u>Total Appropriations and Expenditures</u>	<u>\$ 4,956,268</u>	<u>\$ 5,004,943</u>	<u>\$ (48,675)</u>

*SCHEDULE A-3  
EPPING SCHOOL DISTRICT  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended June 30, 1995*

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<u>Unreserved - Undesignated Fund Balance</u>	
<u>(Deficit) - July 1 (As Restated, See Note 7)</u>	\$ (22,226)
 <u>Addition</u>	
Unreserved Fund Balance Used to	
Reduce 1994-95 School District Assessment	<u>(15,099)</u>
	\$ (37,325)
 <u>Deduction</u>	
<u>1994-95 Budget Summary</u>	
Revenue Surplus (Schedule A-1)	\$ 49,323
(Overdraft) of Appropriations (Schedule A-2)	<u>(48,675)</u>
1994-95 Budget Surplus	<u>648</u>
 <u>Unreserved - Undesignated</u>	
<u>Fund Balance (Deficit) - June 30</u>	<u>\$ (36,677)</u>

SCHEDULE B-1  
EPPING SCHOOL DISTRICT  
Special Revenue Fund - Food Service Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 1995

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Revenues

Intergovernmental

Federal Lunch Reimbursement	\$ 61,840
Federal Breakfast Reimbursement	20,212
State Reimbursement	3,149
USDA Commodities	10,539

Charges for Services

Lunch and Milk Sales	58,106
A la Carte Sales	51,959

Miscellaneous

Interest Income	474
Donation	<u>5,000</u>

Total Revenues

\$ 211,279

Expenditures

Current

Business

Food Purchases	\$ 119,614
Labor and Benefits	75,106
Expendable Supplies	3,363
Utilities and Custodial	2,500
Other	<u>540</u>

Total Expenditures

201,123

Excess of Revenues Over Expenditures

10,156

Fund Balance - July 1

4,418

Fund Balance - June 30

\$ 14,574

SCHEDULE C-1  
 EPPING SCHOOL DISTRICT  
 Trust and Agency Funds  
 Combining Balance Sheet  
 June 30, 1995

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<u>ASSETS</u>	<u>Expendable Trusts Capital Reserve</u>	<u>Agency Student Activities</u>	<u>Total</u>
Cash and Equivalents	\$	\$ 34,359	\$ 34,359
<u>Receivables</u>			
Intergovernmental	32,632		32,632
Interfund Receivable	<u>          </u>	<u>1,534</u>	<u>1,534</u>
 TOTAL ASSETS	 <u>\$ 32,632</u>	 <u>\$ 35,893</u>	 <u>\$ 68,525</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Due to Student Groups	\$	\$ 35,893	\$ 35,893
 <u>Equity</u>			
<u>Fund Balance</u>			
Reserved for Special Purposes	<u>32,632</u>	<u>          </u>	<u>32,632</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 32,632</u>	 <u>\$ 35,893</u>	 <u>\$ 68,525</u>

SCHEDULE C-2  
EPPING SCHOOL DISTRICT  
Student Activities Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended June 30, 1995

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<u>High and Middle School Student Activities Fund</u>	<u>Balance July 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1995</u>
<u>ASSETS</u>				
Cash and Equivalents	\$ 23,363	\$ 141,941	\$ 138,631	\$ 26,673
Interfund Receivable	<u>          </u>	<u>927</u>	<u>          </u>	<u>927</u>
TOTAL ASSETS	<u>\$ 23,363</u>	<u>\$ 142,868</u>	<u>\$ 138,631</u>	<u>\$ 27,600</u>
<u>LIABILITIES</u>				
Due to Student Groups	<u>\$ 23,363</u>	<u>\$ 142,868</u>	<u>\$ 138,631</u>	<u>\$ 27,600</u>
Elementary School <u>Student Activities Fund</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$ 9,031	\$ 20,245	\$ 21,590	\$ 7,686
Interfund Receivable	<u>          </u>	<u>607</u>	<u>          </u>	<u>607</u>
TOTAL ASSETS	<u>\$ 9,031</u>	<u>\$ 20,852</u>	<u>\$ 21,590</u>	<u>\$ 8,293</u>
<u>LIABILITIES</u>				
Due to Student Groups	<u>\$ 9,031</u>	<u>\$ 20,852</u>	<u>\$ 21,590</u>	<u>\$ 8,293</u>
Totals - All <u>Student Activities Funds</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$ 32,394	\$ 162,186	\$ 160,221	\$ 34,359
Interfund Receivable	<u>          </u>	<u>1,534</u>	<u>          </u>	<u>1,534</u>
TOTAL ASSETS	<u>\$ 32,394</u>	<u>\$ 163,720</u>	<u>\$ 160,221</u>	<u>\$ 35,893</u>
<u>LIABILITIES</u>				
Due to Student Groups	<u>\$ 32,394</u>	<u>\$ 163,720</u>	<u>\$ 160,221</u>	<u>\$ 35,893</u>



SCHEDULE C-3  
EPPING SCHOOL DISTRICT  
Agency Fund - High and Middle School Student Activities  
Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended June 30, 1995

<u>ACTIVITY</u>	Activity Balance (Overdraft) <u>July 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	Activity Balance (Overdraft) <u>June 30, 1995</u>
Arts Festival	\$	\$ 1,479	\$ 1,479	\$
Athletic Fund	(73)	351		278
Band	8		8	
Biology Club	183	2		185
Books	1,214	475	86	1,603
Building Use		1,162	1,010	152
Bus Drivers	607	3,884	3,346	1,145
Cheering	237	1,287	1,173	351
Chess	120			120
<u>Class of</u>				
1992	305	1	306	
1994	427	4	431	
1995	1,330	4,128	4,831	627
1996	2,041	6,795	5,835	3,001
1997	624	1,719	1,332	1,011
1998		3,203	2,355	848
Coke	160	8,869	9,413	(384)
Drama	568	1,341	979	930
Drivers' Education	6		6	
Epping Messenger	151	108	136	123
Field Trips	(28)	28		
French	1,333	10,127	5,465	5,995
Gate Receipts	139	1,702	1,841	
Graduation Classes	1,628	337		1,965
Home Economics	211	2,224	1,282	1,153
In and Out	(1,021)	36,640	35,065	554
Library	9	100	4	105
Locker	1,730	809	1,541	998
Middle School	2,336	38,105	38,003	2,438
Miscellaneous		59		59
National Honor Society	370	1,247	1,304	313
Officials	2,747	6,031	7,093	1,685
Postage	912	2,007	2,958	(39)
SADD	410	5	50	365
Shop	118	152	150	120
Snack Program	1		1	
Student Council	935	3,152	3,148	939
Student Support	482	906	966	422
Video	89		89	
Voice of Epping	14		14	
Yearbook	<u>3,040</u>	<u>4,429</u>	<u>6,931</u>	<u>538</u>
<u>Totals</u>	<u>\$ 23,363</u>	<u>\$ 142,868</u>	<u>\$ 138,631</u>	<u>\$ 27,600</u>

SCHEDULE C-4  
 EPPING SCHOOL DISTRICT  
 Agency Fund - Elementary School Student Activities  
 Statement of Changes in Assets and Liabilities  
 For the Fiscal Year Ended June 30, 1995

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<u>ACTIVITY</u>	Activity Balance (Overdraft) <u>July 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	Activity Balance <u>June 30, 1995</u>
Books	\$ 3,071	\$ 4,400	\$ 5,252	\$ 2,219
Computer Club	31		31	
Grade One	(63)	611	548	
Grade Two	394	795	651	538
Grade Three	665	225	507	383
Grade Four	326	1,001	765	562
Grade Five	(319)	1,912	1,107	486
In and Out		3,870	3,785	85
Performing Arts	4,444	1,703	3,503	2,644
Physical Education	403	1,264	1,163	504
School Programs	47		30	17
Soda	(828)	4,234	2,917	489
Spring Project		155	141	14
Sunshine		40		40
University Grant		500	315	185
Ben Marquardt Memorial	860		860	
Unknown Variance	<u>      </u>	<u>142</u>	<u>15</u>	<u>127</u>
<u>Totals</u>	<u>\$ 9,031</u>	<u>\$ 20,852</u>	<u>\$ 21,590</u>	<u>\$ 8,293</u>

# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board  
Epping School District  
Epping, New Hampshire

We have audited the accompanying general-purpose financial statements of the Epping School District as of and for the year ended June 30, 1995. These general-purpose financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Epping School District has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Epping School District, as of June 30, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Epping School District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

*Epping School District  
Independent Auditor's Report on Financial Presentation*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 18, 1995 on our consideration of the Epping School District's internal control structure and a report dated October 18, 1995 on its compliance with laws and regulations.

October 18, 1995



PLODZIK & SANDERSON  
Professional Association

# Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## *INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

To the Members of the School Board  
Epping School District  
Epping, New Hampshire

We have audited the general-purpose financial statements of the Epping School District, as of and for the year ended June 30, 1995, and have issued our report thereon, which was qualified as indicated therein, dated October 18, 1995.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

The management of the Epping School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of the Epping School District for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.



We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the School District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

#### **GENERAL ACCOUNTING SYSTEM**

The financial system of the District consists basically of manual cash receipts and computerized disbursement journals. While the reports being produced from the present system are adequate for capturing the detailed cash transactions of the various funds of the District, there is a need for a complete general ledger system for all funds which summarize the results of the financial transactions on a periodic basis.

The District is currently in the process of implementing such a system and has purchased a new computerized accounting package which will incorporate the features necessary to maintain the accounting records in accordance with generally accepted accounting principles. The system will be on-line in 1995-96.

#### **PURCHASE ORDER SYSTEM**

Although the District has a purchase order system in place, some required procedures to achieve proper internal control were not followed. The following were noted during our review of the system:

1. At year end, the purchase orders were not clearly marked as to which year they applied.
2. There were several instances noted where a product was received or service rendered before year end, yet a purchase order was issued charging the funds in the next fiscal year when, in fact, the charge belonged in 1994-95, and an accounts payable existed at year end.

It is recommended that all procedures be adhered to in order to have a properly working purchase order system.

#### **EXCESS OF EXPENDITURES OVER APPROPRIATIONS AND APPLICATION OF THE MUNICIPAL BUDGET LAW (RSA CHAPTER 32)**

The School District has adopted the provisions of the Municipal Budget Law and cannot expend in excess of its total budgeted appropriations unless approval is secured from the State Department of Education. As indicated in Note 2B of this report, there was approval secured for \$47,791 of the \$58,459 overexpenditure. Overexpenditure of the Food Service Fund budget was not considered by the District when seeking approval to overspend.

#### **HIGH AND MIDDLE SCHOOL STUDENT ACTIVITIES**

As noted in the prior-year management letter, we again recommend the following areas for further consideration:

1. Invoices for disbursements were not on file in many instances.

We recommend that proper invoices be obtained and kept on file before a disbursement is made.

2. The activity accounts are being used as an "In and Out" account for such things as postage and emergency purchases which are eventually reimbursed by the District.

The Student Activity Fund is an Agency Fund which is established to maintain the monies of each of the various student groups within the schools. For this reason, the District should consider establishing a Petty Cash Fund separate from the Activity Fund in order to handle the types of transactions mentioned above.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management and the School District. However, this report is a matter of public record, and its distribution is not limited.



PLODZIK & SANDERSON  
Professional Association

October 18, 1995

# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the School Board  
Epping School District  
Epping, New Hampshire

We have audited the general-purpose financial statements of the Epping School District, as of and for the year ended June 30, 1995, and have issued our report thereon, which was qualified as indicated therein, dated October 18, 1995.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1995, we considered the internal control structure of the Epping School District, in order to determine our auditing procedures for the purpose of expressing our opinion on the Epping School District's general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated October 18, 1995.

The management of the Epping School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

*Epping School District  
Independent Auditor's Report on the Internal Control Structure  
used in Administering Federal Financial Assistance Programs*

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

*Accounting Controls*

- Treasury
- Revenue/Receipts
- Purchases/Disbursements
- External Financial Reporting
- Payroll/Personnel

*Administrative Controls - General*

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administrative Requirements

*Administrative Controls - Specific*

- Types of services
- Eligibility
- Reporting
- Cost Allocation

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1995, the Epping School District had no major federal financial assistance programs and expended 67 percent of its total federal financial assistance under the following nonmajor federal financial assistance program.

<u>Grantor/ Agency</u>	<u>CFDA Number</u>	<u>Federal Program Name</u>
U.S. Department of Agriculture	10.555	National School Lunch Program

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

*Epping School District  
Independent Auditor's Report on the Internal Control Structure  
used in Administering Federal Financial Assistance Programs*

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the School District. However, this report is a matter of public record, and its distribution is not limited.



PLODZIK & SANDERSON  
Professional Association

October 18, 1995



# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

## *INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

To the Members of the School Board  
Epping School District  
Epping, New Hampshire

We have audited the general-purpose financial statements of the Epping School District as of and for the year ended June 30, 1995, and have issued our report thereon, which was qualified as indicated therein, dated October 18, 1995.


We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Epping School District the responsibility of the Epping School Districts management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Epping School Districts compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management and the School District. However, this report is a matter of public record, and its distribution is not limited.

October 18, 1995



PLODZIK & SANDERSON  
Professional Association

# Plodzick & Sanderson Professional Association

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the School Board  
Epping School District  
Epping, New Hampshire

We have audited the general-purpose financial statements of the Epping School District as of and for the year ended June 30, 1995, and have issued our report thereon, which was qualified as indicated therein, dated October 18, 1995.

We have applied procedures to test the Epping School Districts compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1995:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Epping School Districts compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Epping School District had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

This report is intended for the information of management and the School District. However, this report is a matter of public record, and its distribution is not limited.



October 18, 1995

PLODZICK & SANDERSON  
Professional Association

# Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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## *INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

To the Members of the School Board  
Epping School District  
Epping, New Hampshire

We have audited the general-purpose financial statements of the Epping School District as of and for the year ended June 30, 1995, and have issued our report thereon, which was qualified as indicated therein, dated October 18, 1995.

In connection with our audit of the general-purpose financial statements of the Epping School District and with our consideration of the Epping School Districts control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing eligibility and reporting that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the Epping School Districts compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Epping School District had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying Schedule of Findings.

This report is intended for the information of management and the School District. However, this report is a matter of public record, and its distribution is not limited.



October 18, 1995

PLODZICK & SANDERSON  
Professional Association

## Fire Department

The Epping Fire Department adds two more Paramedics to its volunteer roster. Jeff LeDuc, and Cheryl Bodge. We now have 3 EMT Paramedics, 23 Emergency Medical Technicians, and 7 First Responders.

■ The Firefighters Association and the Epping Ambulance Association have used money from fund raising and donations to purchase 5 Monitor Pagers, and a computer with color monitor.

■ Engine 3 has a new 1000 gallon water tank and has been painted. Tank 2 had repairs completed to the rear bumper and both trucks had new reflective stripes added as recommended by the National Fire Protective Association.

■ The Fire and Ambulance Associations continue to support the D.A.R.E. Program and Project Graduation.

■ The Exeter Hospital E.M.S. Program gave recognition to Captain Robert Downie, EMT-Intermediate Kevin Zukas, and EMT Karen Louis for outstanding performance in the pre-hospital resuscitation of a car-

diac arrest patient. EMT-Paramedic Henry Letourneau was awarded Paramedic of the Year by the hospital.

We seek your support for the warrant article which asks for an aerial ladder truck for the department.

I would like to thank all the Fire and Ambulance personnel for taking the time to train and update themselves in the skills needed to perform their jobs.

As a reminder to residents, Fire Permits are needed for all outdoor fires. A permit is required for the use of kerosene heaters. Please check the batteries in your Smoke and Carbon Monoxide Detectors. If you have a wood stove, remember to have your chimney inspected often.

During 1995, the Epping Fire Department answered:  
377 Ambulance Calls  
201 Fire Department Calls

— Richard Marcotte, Chief Epping Fire Department  
H. Clifton Gray  
John Bertogli  
Bruce Chapman  
Fire Wards

## General Assistance (Welfare) Program

The statute RSA 165 Implies that, "If a person is poor and unable to maintain themselves" the Town must assist them. This statute is in the State Revised Statutes Annotated. The Town has no choice but to fol-

low this law. One problem is that both the State and the Federal Governments are downsizing their welfare programs. This leaves the responsibility to assist any person who is poor and unable to maintain themselves to local taxpayers.

1995	MISC	RENT	FOOD	ELECTRIC	HEAT	MEDICAL	TOTAL
JANUARY	\$2,069	\$672	\$469	\$388	\$197	\$3,798	
FEBRUARY	\$20	\$2,521	\$273	\$336	\$404	\$0	\$3,665
MARCH	\$19	\$1,030	\$150	\$512	\$0	\$80	\$1,771
APRIL		\$1,410	\$200	\$400	\$0	\$0	\$2,010
MAY		\$1,430	\$0	\$235	\$17	\$40	\$1,722
JUNE		\$1,419	\$284	\$902	\$0	\$0	\$2,606
JULY		\$460	\$185	\$490	\$0	\$0	\$1,136
AUGUST		\$1,396	\$126	\$82	\$0	\$0	\$1,603
SEPTEMBER		\$703	\$50	\$441	\$689	\$0	\$1,883
OCTOBER		\$890	\$200	\$565	\$0	\$0	\$1,666
NOVEMBER		\$2,305	\$25	\$461	\$322	\$200	\$3,313
DECEMBER		\$947	\$175	\$198	\$329	\$43	\$1,692
<b>TOTAL</b>	<b>\$39</b>	<b>\$16,580</b>	<b>\$2,339</b>	<b>\$5,091</b>	<b>\$2,149</b>	<b>\$560</b>	<b>\$26,739</b>

As we all know, the Federal Government is in the process of eliminating or re-organizing their welfare programs and benefits, which filter down through State Agencies to those in need, and in turn, may eliminate or reduce welfare programs and or benefits. This is all well and good, but the State is doing the same through

*Continued on next page.*

## GENERAL GOVERNMENT

House Bill 32 which passed in 1995. HB32 is set to go into effect as soon as they receive waivers for various Federal Programs .

The reorganizing and restructuring of the State's Welfare Program doesn't provide for those who previously qualified for State Welfare, but under the new program, would not, or becomes disqualified from the program. The Towns would be mandated through RSA 165 to assist those that fall through the cracks. This means increase assistance and taxes. Senator Barnes has assured the Town of Epping, and other NH Towns

and Cities that if any increased welfare burden occurs as a result of this new law, he will immediately introduce legislation to relieve the towns and cities.

Am I overly concerned, over reacting, exaggerating? Could be, but I don't think so. In the worst case scenario, these changes in the Federal and State Governments could, I believe, double the Welfare Budget.

*— Ron Loiselle, Welfare Administrator*

## Harvey-Mitchell Memorial Library

Your library had another great and very busy year with our attendance record being broken for the sixth straight year. We have more people using the library and they feel we should expand our scope of service and hours. Our circulation remained about the same and we added more items to the collection than in 1994.

■ Our warrant in 1994 was passed and we are in the process of installing a unified library automation system.

■ We had two book sales this year and again the

Friends of the Library were very active and supportive.

■ The Lydia Ladd room continues to see heavy use. The Visiting Nurses Association, Rockingham Riding Club, and Civil War Roundtable of New Hampshire are frequent users of the room.

■ This year marks the tenth year we have provided space and a conducive working environment to those working on their reading skills and obtaining their GEDs through the Exeter Adult Tutorial Program.

■ The library maintains free passes for the use of our patrons. We currently have passes to the Children's Museum of Portsmouth, The Christa McAuliffe Planetarium, and the Boston Science Museum.

We could never have done any of the above without the help and professional expertise of our excellent staff and Board of Trustees. I thank you all for your efforts this year. Together, we do make a difference.

*— Duane E. Shaffer, Library Director*



Story hour group at Halloween!



# Lamprey Regional Cooperative Report

In 1995, we experienced many changes to the Lamprey Regional Cooperative. The Lamprey Regional Cooperative amended and restated their agreement on August 14, 1995. The Lamprey Regional Cooperative also ceased operations of the Waste-to-Energy Plant on November 20, 1995. In December 1995, a contract was awarded for demolition of the Waste-to-Energy Plant. Demolition began on December 7, 1995 and is scheduled to be completed in February 1996. We will be closing and capping our Ash Landfill in Somersworth in 1996 and it appears, at this time, that this also will come within our budgeted closure funds.

The Waste-to-Energy Plant was operated under budget again in 1995 and we did not experience any major problems in the operating year.

We have made progress toward our goal of a Regional Transfer and Recycling Facility in early 1996 for the communities that have decided to remain in the Lamprey Regional Cooperative into the future.

I would like, at this time, to thank all of the communities for their cooperation in the operation of our Waste-to-Energy Plant for the last fifteen years.

*—Joseph Moriarty, Chairman of the Board*

## Planning Board

Changes in 1995 came about for the Planning Board. First Irene Walters, secretary to the Planning Board, retired after eight years, and was replaced by Phyllis McDonough. Two new alternates were sworn in, Marjorie Darling and John L. Porter.

The upswing in activity reported last year, continued in 1995. Several projects came before the Board and were approved i.e., Fallon Veterinary Hospital/Clinic, Giorgi Print Shop, Langdon Associates Realty Office and the change of location of Epping Flower Shop; an Accounting Firm, and a Burger King Restaurant (Route 125) is underway. ERRCO (Environmental Resources Return, Inc.), Deer Hill Construction and Paul Langdon Jr. (Cilley Road) came before the Board for amendments to their approved plans. In all, twenty-three Site Plan reviews, and four Subdivisions came before the Board.

Amending and updating the Zoning ordinance continued. We are proposing several warrant articles for your consideration. They are intended to improve consistency and ease of understanding, add new per-

mitted uses to some zones, and conform to the ever changing RSAs.

We took full advantage this year of the "matching grant" program available to municipalities. A full revision of the Town's Master Plan is well under way.

Members continue to attend workshops, seminars and the annual NHMA Law Lectures. Board Expenses were kept to a minimum. This is our continuing policy.

Members thank the citizens of Epping for their continued support and interest shown throughout the year. This helps us to set and attain goals of how best to serve the genuine needs of Epping, now and in the future.

*—Your Planning Board*

## GENERAL GOVERNMENT

# Recreation Commission

This has been a great year for the Recreation Department. 1995 was our first year with a permanent year round director. Rick Harding successfully introduced an adult aerobics program that currently meets twice a week, a learn to skate program, ski trips and karate classes to name a few programs for this year. Our summer camp program had approximately 100 children in attendance which was a 100% increase over 1994. The commission would like to thank Rick for his contributions, the programs he started and the revenues he brought to the Recreation Commission. All have been greatly appreciated.

This year was also a first for our Fall Festival which was held in October. The Foggy Dew provided the musical entertainment. The Leddy Center presented a special performance from Charlotte's Web as well. There were craft items and various foods and drink for sale. Harvey's Farm set up a wonderful display of pumpkins for the festival and the Recreation Commission had free pumpkin decorating for the children. The feature events of the day were the four mile rollerblade race and four mile road race. The festival was a great success. Thank you to all our sponsors and volunteers!

Also new in 1995 the Recreation Department sponsored a track team for residents aged 9-14. Fourteen members of the Epping Recreational Track and Field Team competed in the New Hampshire Hershey Track and Field State Finals held at Rochester's Spaulding High School on July 20, 1995. Our team was represented by: Tom Davidson, Mariela Hill, Sean Kach, Ben Koutelis, Travis Gagnon, Morgan Byrne, Casey Enman, Dan Vallone, Amy Rodier, Naomi Andrews, Amber Gagnon, Hannah Byrne, Robert Kotelis and Matt Vallone. These boys and girls entered a wide range of events. Our standouts were: Amber Gagnon, placing first in the softball throw and our girls 13-14 relay team, finishing fourth in the state. There were many other strong showings by our team members. Thank you Mark Hill and Mark Vallone for an excel-

lent job of coaching. They had lots of fun and hope to participate again in 1996.

In addition to our successful Summer Program, Track Team and Fall Festival we were pleased to welcome a new director. Deborah Malin who came on board in November, is a former Program and Fitness Director for the Seacoast YMCA. Deb has an extensive background in physical fitness, gymnastics and child care as well as teen and adult programming. Deb's office is located at 213 Main Street (Old Central School). All of our programs run out of that building. Her telephone number is 679-1341. Feel free to give her a call or stop by on Tuesdays and Thursdays between 2:00 and 7:00 to see her.

While 1995 was a successful year, 1996 looks even better. We will repeat our successful programs from 1995, such as the summer camp and Fall Festival. Some of the new programs to be introduced include a preschool program for children aged 12 months to five years and will include an after school program for ages six to eight. We will be adding more aerobics classes, fitness for older adults, bodysculpting and circuit training on a weekly basis. Some of the special programs scheduled are February and April school vacation camps, dancing for all ages, new senior programs, various coed sports leagues, art and cooking classes, and a Santa's Workshop.

In closing we would like to thank everyone who helped make 1995 a very successful year. We would like to extend a special thank you to the School Board for use of the facility, without it we would not be able to conduct our programs. We look forward to an exciting new year and hope to see many of you participate in our new programs.

# Police Department

The year 1995 will be marked as the beginning of some important and not yet completed changes for the Department. We hired two new full-time police officers in June, Dawn Watkins of Concord, NH and Sean Gallagher of Exeter, NH. Dawn was hired as our first female full-time officer, she comes to the department with 4 years of experience in the US Army Military Police and is a Gulf War veteran. She earned her Bachelor of Science Degree in Biology from Methodist College in Fayetteville, NC. Dawn will be completing the NH Police Academy in March of this year. Sean Gallagher is a former resident of Methuen, MA and has his Associates Degree in Criminal Justice. He did his internship with the Andover, MA Police Department and recently was discharged from Active Naval Reserve duty. Sean completed the NH Police Academy in November of 1995 and was the officer hired under our COPS FAST grant last year. We are pleased to have both officers on the Department.

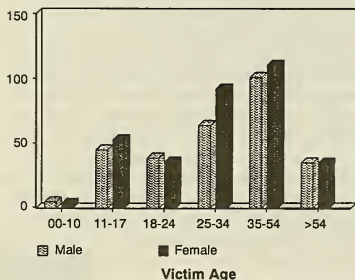
Through 1995 and the first quarter of 1996 the Department will have come a long way in achieving its goal to improve our record keeping system. I am pleased to have added new software that has minimized the time an officer spends in the station with paperwork and maximizes his/her time on patrol and answering calls. For a long time now we have been manually pulling and searching for reports that costs us countless

hours and in some cases many days. Without a doubt we have improved our efficiency greatly and are better equipped to serve you in a more timely manner.

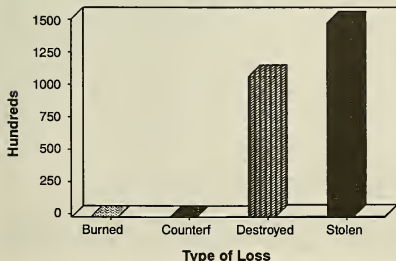
Although there was some skepticism, the State kept with its promise to provide E911 service to all of New Hampshire by July 6, 1995. The service can be used for all Police, Fire and Medical emergencies. It should NOT be used to ask about events around the State,

*Continued on next page.*

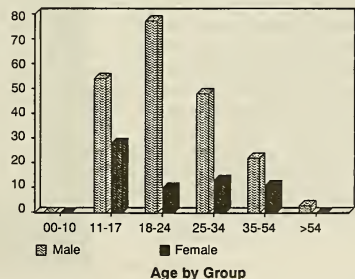
VICTIMS BY AGE/SEX



LOSS BY CATEGORY



ARRESTEES BY AGE/SEX



## GENERAL GOVERNMENT

inquire on school closings, Town Clerk and Dump hours, etc. We have answered several E911 hang up calls in Town. What this means is that for any number of reasons, people (youngsters in particular) have dialed 911 for no apparent reason. Parents are asked to instruct their children on the proper use of 911.

Some of the goals for 1996 will include outlining a Community Oriented Policing Program for Epping. The planning process will include input from other town officials, business owners and most importantly, the citizens of our Town. Your ideas are important to us and we want to hear from you.

A change is also anticipated on who will prosecute our court cases. It has always been the department's responsibility to prosecute cases at the District Court level. Last year the County Attorney's Office offered to have an attorney from their office assigned to prepare and prosecute local department cases at a cost of \$1.00 per population. In April of this year we hope to join four other towns in having the County Attorney's Office take over these duties. What this will do is free an officer so that he/she may do other projects. The transition period should begin sometime in April.

We are now undergoing some cosmetic changes at the police station. Holes left in the walls from the old heating system are being patched and a fresh coat of paint added that is sure to improve the current conditions.

I want to personally thank those who helped in our expansion into the garage of the town hall. Through the efforts of so many people we will soon be occupying a new Training Room. Fifty seven square yards have been added to the station giving us much needed space. A special thanks go to the following people who volunteered their time and effort to help with framing, wallboarding and painting of the room. They are; Officer Marc Turner, Officer Michael Wallace, Officer Christopher

The new room at the Police station.

Dittmar, Officer Sean Gallagher, Officer Paul Duchesne, Officer Denton Wood, Patricia Wood, Sergeant Richard Newman and his wife Barbara, Officer Maureen Dittmar, Officer Steven Warnock and the Epping Police Association, who provided financial support. I also want to recognize the following people, not for their physical labors, but for their ideas and suggestions; they are Chairman Kim Sullivan, Selectman Lee Limperis, Selectman Ron Cote, Selectman Jim Boynton, Selectman Roger Gauthier and Town Administrator David Barker, without their continued support of the project it would have never been completed.

Lastly, I would like to look into the prospect of going through the State Accreditation process. This would be a great undertaking by the department but something I feel will be a benefit to us. I will close by inviting all citizens to stop by the station with any ideas or comments you have about the service we provide, both good and bad. If we can better serve you, please let us know. **A reminder that all emergency calls can be made by dialing 911.** You can also contact the station by dialing 679-5122 or 679-5834. Rockingham Dispatch can still be reached at 679-2225.

— Gregory C. Dodge, Chief  
Epping Police Department





# Enhanced 911 Committee Report

The Enhanced 911 (E-911) emergency communications service was activated throughout the state of NH during the latter half of 1995. The provider of E-911 service in NH is Nynex. An emergency request for police, fire, ambulance, or family crisis assistance within any locality can be made by simply dialing 911 on any telephone within the state.

During 1995, a committee was formed to prepare for the introduction of E911 service within the town of Epping. The town administrator, the Epping postmaster, members of the police and fire departments, and several citizens addressed issues related to clarifying address records, mapping information, and building numbering standards.

One of the largest time consuming tasks has been the creation of an accurate database of street names, street number ranges, and telephone subscriber records. Ginny LaPierre and Postmaster Jesse Brooks have worked with NYNEX to produce an initial base of records that is being continually updated as discrepancies arise. To reduce possible confusion during an emergency situation, work associated with modifying several street names which had similar titles was also addressed per the recommendations of the NH Bureau of Emergency Communications (NHBEC).

The creation of accurate base maps was also a significant effort during 1995. The basic Epping street map, used by the committee and all town departments as a reference and planning map, has been updated by the Rockingham Planning Commission (RPC) using input from the committee. To improve the map detail for privately managed areas, Ginny LaPierre has been working with the owners of apartment and condominium complexes, campgrounds, mobile home parks, and other privately managed areas to gather additional internal road layout and structure location information. The RPC will be involved with producing a set of detailed sub maps for privately managed areas and this information will also be used for planning and reference purposes.

In December, a second mapping project was initiated which involved using a global positioning system (GPS) device to pinpoint the location of street intersections, structure locations, and pay telephones (the GPS device records latitude and longitude coordinates received from satellites). The data collected by the NHBEC will be used to produce a map with precise building location and numbering information. When complete, the NHBEC map will be an essential tool to improve the response time of an emergency service provider. Selectman Roger Gauthier assisted with escorting the NHBEC throughout Epping during the data collection phase.

Defining physical numbering standards for each structure within the town was also addressed during last year. Instructions which describe the preferred location of street numbers for residences and businesses have been drafted by Hank Letourneau of the Fire Department. Hank is also in the process of organizing the distribution of actual numbering materials for each property in town. During 1996, a packet which includes house numbering instructions, numbering materials, a notice listing the official street number of a particular building and/or parcel, and a general information sheet prepared by Police Chief Greg Dodge will be delivered to each property owner.

Besides the efforts of the committee and other service providers, the involvement of each community member is also requested. Ensuring that (1) correct addressing information is on file with NYNEX and (2) street numbers are displayed in a location recommended by the Fire Department is absolutely essential to provide on-site emergency services in the shortest time possible. Thank you for your cooperation.

*— Greg Dodge, Epping Police Department  
Jesse Brooks, Epping Postmaster  
Virgini LaPierre, Town Volunteer Extraordinaire  
Peter Contrastano, Program Coordinator  
Henry Letourneau, Fire Department*



# GENERAL GOVERNMENT

## Common Trust Funds Report

DATE	NAME OF FUND	USE	%	--- P R I N C I P A L ---			--- I N T E R E S T ---			EXPEND FOR YR.	BALANCE END YR.	P. & I. END YR.
				BALANCE BEG. YR.	NEW FUNDS	BALANCE END YR.	BALANCE BEG. YR.	INCOME FOR YEAR %	AMOUNT			
1898	Lovell J. Brock	CBL	0.25%	122.51		122.51	230.84	0.47%	16.39		247.23	369.74
1899	George W. Plumer	CPC	1.72%	857.59		857.59	1582.66	2.58%	114.69		1697.35	2554.94
1902	Elijah/Gardner Jones	CBL	0.25%	122.51		122.51	158.06	0.30%	10.15		168.21	290.72
1903	Mary S. Burnham	CBL	0.12%	61.26		61.26	104.67	0.22%	7.68		112.35	173.61
1904	Rufus H. Smith	TWP	5.41%	2703.71		2703.71	160.17	4.00%	129.32	126.40	163.09	2866.80
1905	Hannah Durgin	RDT	0.25%	122.51		122.51	345.31	0.46%	21.14		366.45	488.96
1906	Lydia W. Ladd	CCC	2.45%	1225.14		1225.14	956.35	2.29%	76.86		1033.21	2258.35
1908	Horace W. Langley	CBL	1.23%	612.57		612.57	1778.57	2.66%	119.23		1897.80	2510.37
1908	Mary E. Burnham	CBL	0.25%	122.51		122.51	300.44	0.47%	18.91		319.35	441.86
1913	Wm. A. Cudworth	CBL	0.12%	61.26		61.26	105.79	0.22%	7.68		113.47	174.73
1913	J. C. Bennett	CBL	0.18%	91.89		91.89	218.24	0.34%	12.12		230.36	322.25
1914	Annie M. Pike	CBL	0.18%	91.89		91.89	219.15	0.34%	12.12		231.27	323.16
1915	Walter Little	CBL	0.18%	91.89		91.89	218.24	0.34%	12.12		230.36	322.25
1916	Celia Stevens	CBL	0.25%	122.51		122.51	75.72	0.18%	8.50		84.22	206.73
1917	Abbie T. Spaulding	CBL	0.37%	183.77		183.77	128.48	0.27%	8.79		137.27	321.04
1918	Elizabeth A. Edgerly	CBL	0.12%	61.26		61.26	130.86	0.22%	7.68		138.54	199.80
1918	Fogg Fund	STC	0.25%	122.51		122.51	25.14	0.18%	5.97		31.11	153.62
1918	Harriet A. True	CBL	0.25%	122.51		122.51	310.14	0.48%	19.30		329.44	451.95
1919	Mary A Jones	CBL	0.12%	61.26		61.26	130.79	0.22%	7.68		138.47	199.73
1920	Albert L. Norris	CBL	0.12%	61.26		61.26	41.51	0.09%	2.93		44.44	105.70
1920	James A. Corning	CBL	0.25%	122.51		122.51	305.78	0.47%	19.18		324.96	447.47
1920	Rebecca J. Foss	CBL	0.25%	122.51		122.51	301.22	0.47%	18.96		320.18	442.69
1922	Hosea B. Burnham	S&L	12.26%	6125.70		6125.70	455.88	9.05%	297.27	163.32	589.83	6715.53
1923	Emma Clarage	CBL	0.25%	122.51		122.51	301.82	0.47%	18.96		320.78	443.29
1923	Sarah F. Wright	CBL	0.25%	122.51		122.51	301.82	0.47%	18.96		320.78	443.29
1923	Bessie A Miles	CBL	0.25%	122.51		122.51	241.83	0.47%	16.45		258.28	380.79
1926	Carrie E. Norris	CBL	0.25%	122.51		122.51	235.49	0.36%	15.12		250.61	373.12
1926	Carrie E. Norris	CBL	0.25%	122.51		122.51	254.59	0.47%	16.56		271.15	393.66
1926	Fred H. Johnson	CBL	0.25%	122.51		122.51	269.44	0.47%	16.39		285.83	408.34
1926	Linda Tarbox	CBL	0.25%	122.51		122.51	300.44	0.47%	18.91		319.35	441.86
1926	Asa Robie	CBL	0.49%	245.02		245.02	744.35	1.07%	45.53		789.88	1034.90
1926	Caleb & Mary French	PLB	28.21%	14102.10		14102.10	1051.29	20.84%	684.31	559.71	1175.89	15277.99
1927	Isabell Bartlett	CBL	0.25%	122.51		122.51	300.46	0.47%	18.91		319.37	441.88
1928	John O. Edgerly	CBL	0.25%	122.51		122.51	290.70	0.42%	14.55		305.25	427.76
1929	James A. Johnson	CBL	0.49%	245.02		245.02	678.81	1.00%	40.34		719.15	964.17
1929	Jacob H. Tilton	CBL	0.25%	122.51		122.51	302.24	0.47%	19.02		321.26	443.77

# GENERAL GOVERNMENT

DATE	NAME OF FUND	USE	%	--- PRINCIPAL ---		--- INTEREST ---		EXPEND FOR YR.	BALANCE END YR.	P. & I. END YR.
				BALANCE BEG. YR.	NEW FUNDS	BALANCE END YR.	BALANCE BEG. YR.	INCOME FOR YEAR AMOUNT		
1929	Frank A. Miles	CBL	0.12%	61.26		61.26	120.68	7.68	128.36	189.62
1929	Levi Thompson	CBL	0.25%	122.51		122.51	240.45	0.47%	16.39	379.35
1930	Lizzie Rundlett	CBL	0.25%	122.51		122.51	251.91	0.48%	16.89	391.31
1932	Daniel Cate	CBL	0.25%	122.51		122.51	299.85	0.47%	18.91	441.27
1933	George Hopkinson	CBL	0.25%	122.51		122.51	299.85	0.47%	18.91	441.27
1933	Mary E. P. Sanborn	TWP	15.38%	7685.43		7685.43	572.31	11.36%	372.95	8260.82
1934	Mary E. P. Sanborn	CBL	0.49%	245.02		245.02	737.06	1.07%	42.68	1024.76
1934	Almon L. True	CBL	0.25%	122.51		122.51	305.79	0.47%	19.18	447.48
1935	Sarah P. Prescott	CBL	0.55%	275.65		275.65	235.41	0.41%	13.40	524.46
1940	Alfred Trask Blake	CBL	0.31%	153.14		153.14	114.09	0.23%	7.45	274.68
1941	Hattie Chase	CBL	0.25%	122.51		122.51	300.84	0.47%	18.96	442.31
1943	George B. True	Fam	0.25%	122.51		122.51	347.69	0.47%	16.56	486.76
1943	Joseph A. Ederly	CBL	0.49%	245.02		245.02	597.07	0.81%	33.38	875.47
1943	Marcus M. Taylor	CBL	0.49%	245.02		245.02	623.12	1.04%	39.28	907.42
1943	Frank B. Blaisdell	CBL	0.25%	122.51		122.51	313.23	0.48%	19.46	455.20
1945	Matthew J. Harvey	CBL	0.25%	122.51		122.51	398.60	0.51%	22.98	544.09
1946	Charles E. Gear	CBL	1.23%	612.57		612.57	2037.92	2.92%	118.48	2768.97
1946	Milton J. Bly	CBL	0.25%	122.51		122.51	262.23	0.48%	16.95	401.69
1947	Cyrus Sanborn	CBL	0.49%	245.02		245.02	677.25	1.00%	40.34	962.61
1950	Abbie M. Norris	CBL	0.49%	245.02		245.02	682.96	1.01%	40.57	968.55
1951	IM&C Purington	CBL	0.49%	245.02		245.02	571.01	0.98%	37.16	853.19
1952	Elizabeth Beals	CBL	0.49%	245.02		245.02	714.25	1.04%	41.79	1001.06
1952	Myra E. S. Green	CBL	0.25%	122.51		122.51	94.19	0.18%	5.99	222.69
1952	George E. Beede	CBL	0.74%	367.54		367.54	1270.51	1.68%	69.53	1707.58
1954	William Feldsend	CBL	0.25%	122.51		122.51	303.00	0.47%	19.07	444.58
1958	Frank Willard	CBL	0.74%	367.54		367.54	1073.45	1.56%	65.08	1506.07
1960	Wiggin Fund	Fam	0.49%	245.02		245.02	184.75	0.36%	11.94	441.71
1960	Blanche R. Purington	CBL	0.74%	367.54		367.54	834.90	1.50%	53.07	1255.51
1968	John J. Tilton	CBL	0.25%	122.51		122.51	286.45	0.45%	15.89	424.85
1974	Georgia Chase	Fam	0.16%	81.93		81.93	203.10	0.29%	10.36	295.39
1976	John & Minnie Warren	CBL	0.98%	490.05		490.05	989.69	1.59%	65.51	1545.25
1976	Matthew Harvey	CBL	0.25%	122.51		122.51	289.48	0.40%	14.16	426.15
1982	Central Cemetery	CCC	8.58%	4288.10		4288.10	1734.06	7.38%	246.24	6268.40
1983	Miriam Jackson Park	MJP	4.45%	2225.25		2225.25	370.42	3.29%	108.00	2553.67
1983	Fred Johnson	CBL	0.25%	122.51		122.51	116.42	0.26%	8.98	247.91
1993	Bert J. Allen Cemetery	Fam			500.00	500.00	25.18	23.92	49.10	549.10
Common Trust #1 Totals				49984.09	500.00	50484.09	32036.46	3596.77	1369.30	84748.02

Continued on next page.

# GENERAL GOVERNMENT

--- PRINCIPAL ---													--- INTEREST ---		
DATE	NAME OF FUND	USE	HOW INVESTED	BALANCE		BALANCE END YR.	BALANCE BEG. YR.	INCOME %	INCOME FOR YEAR AMOUNT	EXPEND FOR YR.	BALANCE END YR.	P. & I. END YR.			
				BEG. YR.	NEW FUNDS										
Other General Trust Funds															
1988	Ladd Family Fund	Fam	1st NH Sav.	800.00		800.00	243.96		59.47		303.43	1103.43			
1989	Hist.Soc. C.F. #1	CAC	1st S&L CD	3000.00		3000.00	504.76		163.15		667.91	3667.91			
1990	Hist.Soc. C. F. #2	CAC	1st S&L CD	1500.00		500.00	105.34		61.19		166.53	1666.53			
1991	Hist.Soc. C. F. #3	CAC	Fleet Bank CD	1700.00		1700.00	141.69		111.24		252.93	1952.93			
1992	Hist.Soc. C. F. #4	CAC	Fleet Bank CD	1200.00	400.00	1600.00	57.82		60.51		118.33	1718.33			
1995	West Epping Cem.	CWC	Fleet Bank CD		500.00	500.00						500.00			
1989	Karen Bickford Mem.	SCH	1st NH CD & Sav.	13260.00	25.00	13285.00	767.64		788.59	700.00	856.23	14141.23			
1933	M.E.P. Sanborn Land	TWP	Land	136400.00		136400.00			7388.69	7388.69		136400.00			

## Capital Reserve Funds

1991	School Dis't. CRF	Bus	1st S&L CD	10000.00	20000.00	30000.00	1696.83		1393.76		3090.59	33090.59
<b>SubTotal Other &amp; Cap. Res</b>				31460.00	20925.00	52385.00	3518.04		10026.60	8088.69	5455.95	57840.95
<b>GRAND TOTALS</b>				81444.09	21425.00	102869.09	35554.50		13623.37	9457.99	39719.88	142588.97

Note: New West Epping Cemetery fund created by Epping Historical Society.

# Common Trust Funds Investments Report

DESCRIPTION	----- PRINCIPAL -----				----- INCOME -----					P. & I. END YR.
	BALANCE BEG. YR	PURCHASES	PROCEEDS OF SALES	GAIN FROM SALES	BALANCE END YEAR	BALANCE BEG. YEAR	INCOME THIS YEAR	EXPENDED THIS YEAR	BALANCE THIS YEAR	
Common Trust #1:	50484.10	22253.64	22253.64		50484.10	32036.46	3599.25	1369.30	34266.41	84750.51
Principal										0.00
FB CD 8036567611	20499.63				20499.63	630.61	787.46	0.00	1418.07	21917.70
NDB CD 062-343-983	4500.00		4500.00		0.00	0.00			0.00	0.00
SB CD 724-8-58433-2	0.00	4500.00			4500.00		313.69	313.69	0.00	4500.00
NDB CD 062-340-047	11710.77		11710.77		0.00	0.00	507.72	507.72	0.00	0.00
1st Sav CD 02-42-000110	0.00	11710.77			11710.77	0.00	181.13	0.00	181.13	11891.90
NDB CD 062934-484	6042.87		6042.87		0.00	0.00	0.00	0.00	0.00	0.00
FB CD 8038631242	0.00	6042.87			6042.87	0.00	218.65	218.65	0.00	6042.87
1st S & L CD 02-42-000055	7730.83				7730.83	29.31	406.03	0.00	435.34	8166.17
“TOTALS, Principal”	50484.10	22253.64	22253.64	0.00	50484.10	659.92	2414.68	1040.06	2034.54	
All Income										
NDB CD 062-343-983	832.44		832.44		0.00	0.00	58.03	58.03	0.00	0.00
SB CD 724-8-58433-2	0.00	832.44			832.44				0.00	
1st S & L CD 02-42-000055	5896.46				5896.46	22.35	309.68	0.00	332.03	6228.49

# GENERAL GOVERNMENT

DESCRIPTION	P R I N C I P A L					I N C O M E				P. & I. END YR.
	BALANCE BEG. YR.	PURCHASES	PROCEEDS OF SALES	GAIN FROM SALES	BALANCE END YEAR	BALANCE BEG. YEAR	INCOME THIS YEAR	EXPENDED THIS YEAR	BALANCE THIS YEAR	
1st S & L CD 02-41-002358	12980.06		12980.06		0.00	0.00	224.67	224.67	0.00	0.00
1st Sav. CD 02-50-000106	0.00	16830.06			16830.06	0.00	592.19		592.19	
<b>TOTALS, All Income"</b>	<b>19708.96</b>	<b>832.44</b>	<b>13812.50</b>	<b>0.00</b>	<b>23558.96</b>	<b>22.35</b>	<b>1184.57</b>	<b>282.70</b>	<b>924.22</b>	
Undistributed Income					2958.76					
Cash or Equiv.					7746.20					
<b>TOTAL INCOME</b>					<b>34263.92</b>					
<b>TOTAL INVESTED</b>	<b>70193.06</b>	<b>23086.08</b>	<b>36066.14</b>	<b>0.00</b>	<b>74043.06</b>	<b>682.27</b>	<b>3599.25</b>	<b>1322.76</b>	<b>2958.76</b>	

## Zoning Board of Adjustment

The Zoning Board of Adjustment consists of five elected members: Chairman Roger Vogler, Vice Chairman Dorothy Hall, Judith Boisvert, Linda Harding and Daniel Harvey. Two Alternate Members are Doris Ann Allen and Ed Ingraham. Irene Walters, secretary to the Board of Adjustment, retired after eight years, and was replaced by Phyllis McDonough.

In 1995, the ZBA held eleven requests for Variances, and two Special Exceptions. Eight Variances were Granted, two Denied and one Withdrawn. One Special Exception was granted, one denied.

Many people are not aware that New Hampshire law strictly controls the actions of ZBA Boards in the state. By law a ZBA can only grant three kinds of requests: an appeal of a previous administrative decision regarding the meaning of the Town Ordinance; a request for a Special Exception (if it meets all the specific conditions of the Town Ordinance), and request for a Variance from the literal wording of the ordinance-IF it meets five tests spelled out in state law.

For example, Epping's Zoning Ordinance states that certain uses are permitted by Special Exception in the Aquifer Protection District, provided they will not pollute the aquifer, significantly reduce the volume of

water which it contains, or discharge hazardous materials on site. It is the ZBA's responsibility to decide whether or not a request meets these conditions. If the ZBA finds all the conditions have been met, it must grant the request; if it finds even one condition is not met, under the law it cannot grant it.

If a variance is requested, by State law, The ZBA can grant in ONLY if all five criteria are met:

- Value of surrounding properties would not be reduced.
- Granting the appeal would be in the public interest.
- Denying the appeal would effectively prevent the owner from making any reasonable use of the land.
- By granting the appeal substantial justice would be done.
- The use must not be contrary to the "spirit and intent" of the zoning ordinance. The courts have ruled "when an ordinance contains a restriction against a particular use of the land, The ZBA would violate the spirit and intent by permitting that use."

The principle underlying these laws is **only the voters have the power to change their zoning ordinance.** No ZBA has this power.

In October, Roger Vogler, Dorothy Hall, Linda

## GENERAL GOVERNMENT

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Harding, Ed Ingraham and Phyllis McDonough, attended a law lecture for Zoning Boards sponsored by the New Hampshire Municipal Association.

Your Zoning Board of Adjustment earnestly asks every person considering an appeal to read Epping's Zoning

Ordinance carefully beforehand, and to refrain from submitting any request which cannot be granted within these laws. By so doing they will save themselves, time, expense and frustration.

*— Your Zoning Board of Adjustment*

The town's new loader, with plow and wing – a formidable rig!





# SCHOOL DISTRICT INFORMATION

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## School District Officers

Ronald Altman, Chairperson .....Term Expires 1996  
Jennifer Yergeau .....Term Expires 1996  
Tom Carleton .....Term Expires 1997  
Herbert Hughes.....Term Expires 1998  
Diane Byrne.....Term Expires 1998

## Superintendent of Schools

Robert F. Bell

## Business Administrator

Barbara Munsey

## Special Education Director

Leslie Derbyshire

## Administrators

Dagmar Franke.....Principal, Grades 1-5  
Dr. Victor Petzy .....Principal, Grades 6-12  
Julie Heon .....Assistant Principal, Grades 6-12

## Treasurer

Amy Holmes-Oliver

## Moderator

Harold K. LaPierre, Jr.

## Clerk

Amy Bolton

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## Superintendent's Report

This year the Epping School system has made significant progress in many areas. The school board's goal of providing a high quality education for all students continues to progress.

Last year I reported that the SAU office was reorganized and a business manager, Mr. Robert Berry, was hired. Mr. Berry accepted a new position in September and our new business manager is Mrs. Barbara Munsey. During the year we implemented a new computer system for the SAU office. The new system allows us to keep the school board closely informed of expenditures, revenues and special ed costs. It has helped us to greatly improve our projections and budget procedures.

Recently I visited the Epping Elementary school and was extremely impressed with the two new programs that have been adopted this year. Our special education preschool and Chapter 1 kindergarten are both in operation and very successful. Both programs have been filled and many preschool and kindergarten students

from Epping are taking advantage of these programs. This should give a great boost to many of our incoming first grade students.

Once again, I met with the school board in the summer and established our goals for the 1995-96 school year. One of our major goals is to become a fully accredited school by the New England Association of Schools and Colleges. There has been much work done on the building and the curriculum this year to help us come closer to that goal. We hope to be a fully accredited school within the next two years.

This year we added one middle school teacher which has allowed us to have middle school teams and to implement a true middle school program. Teachers have been reporting to the board that they are very excited about the progress that has been made in this area. There has been a strong effort by the school board to improve communications between the board, administration and the teachers. Teachers have made

*Continued on next page.*

# SCHOOL DISTRICT INFORMATION

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presentations at school board meetings which has allowed the board to better understand the programs at both the middle/high school and elementary school. The school board has been attending school functions on a regular basis. They have been visiting the school and have had social gatherings with the faculty. These efforts have improved the climate of the school and has made a better atmosphere for all the children of Epping.

We were pleased with the results of the 3rd grade assessment testing this year and our students made impressive gains from the previous year. Extensive staff development, teacher organization, planning, hard work, cooperation and a strong administrative effort are all contributing factors to this improvement.

One of our long term goals is to establish a technology committee which will develop a 1-12 technology curriculum that will include up-to-date software and hardware for Epping. Another long term goal is to establish a fund that will defray the cost of major repairs when it is necessary. We also intend to continually upgrade the 1-12 curriculum and the training of all of our teachers. Our overall vision is to provide high quality educational services to all of the children of Epping in an effective and efficient manner at a reasonable cost to the taxpayers of Epping. I feel we are making steady and continuous progress in reaching that vision.

*— Robert F. Bell, Superintendent of Schools*

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## Elementary School Principal's Report

The student population of The Epping Elementary School has increased slightly over the last two years to an October 1st count of 399 pupils.

We welcomed Mrs. Colleen Schmidt to our school as the new part time Art teacher. Due to some changes in the Special Education program we also welcomed: Ms. C. MacNeil,

Mrs. B. Wray, Ms. Sally Snow and Mrs. H. Charles. We also welcomed Mrs. G. Bodge back after a year - leave of absence.

A special thanks goes to our Parent Teacher Organization which continues to provide invaluable support to the Epping Elementary School. We are all very excited about the future program expansion, as well as all the other programs supported by the Parent Teacher Organization.

This year we were very fortunate to have two special enrichment programs for our students in the form of after school French and Art classes. We hope to continue these enrichment classes next year and are looking to expand the program in the future.

Our regular extra curricular activities continue to be very popular with our students. We have continued

activities such as "I Love To Read Month", "Native American Month" and "International Month".

Under the guidance of Ms. S. Cleary and Ms. R. Kemp we now have a Student Council which consists of three officers and seventeen classroom representatives.

Everyone at the Epping Elementary School would also like to extend a note of appreciation to all the people who have been volunteering at our school. The assistance of all of our volunteers continues to be vital to our success.

The staff and administration of the Epping Elementary School continues to work closely with parents, and remains dedicated to providing an excellent educational program for all students.

*— Dagmar Franke, Epping Elementary School Principal*

## SCHOOL DISTRICT INFORMATION

# Middle-High School Principal's Report

In 1995 Epping Middle-High School's student population increased to 500 (263 high school, 237 middle school) and should rise higher in future years. We graduated 55 students in '95, expect to graduate 60 in '96 and will enroll approximately 75 sixth graders next year. Once again, over 60% of our graduates went on to post graduate study, receiving over \$18,000 in local scholarship money—an increase of \$6,000 over 1994 and a tribute to the generous support of the Epping community.

Epping students distinguished themselves in many ways. Several students were selected All State in Music, won Globe Scholastic Art Awards and were selected All League in athletics. The Chess team won its third state championship in four years and the Physics Olympics Team took a second in its interschool competition. We issued 26 academic letters and inducted 23 students into the National and Junior National Honor Societies. We had winners in the Foster Daily News Writing Contest and the American Legion Regional Oratorical Contest. Seacoast School of Technology students (SST) took a number of top awards at their annual ceremony in June. We were represented well in the State's Youth In Government Program with several students being selected for leadership positions. Our SAT's continued to rise, our students did well on Advance Placement tests in English and Math, and we had a Merit Scholarship Finalist and Semi Finalist. Joining our faculty in '95 were: Tammy Poitras, Special Education; Richard Terrel, 7th grade science; Steve Frost, Industrial Arts. Lisa Colibee took maternity leave and Marian Walo took her 7th grade Language Arts position. We were greatly saddened by Darryl Rice's untimely death in November, 1995. Miss Rice taught Epping students for over 20 years.

Our faculty has diligently followed up on recommendations in our 1994 accreditation report, making a number of program improvements (e.g. expansion of Spanish I to Spanish II and the addition of AP Statistics), engaging in extensive staff development

activities on the implications of brain based research for alternative teaching and assessment strategies, and the addition of J.V. sports and new co-curricular activities. With the addition of a teacher, we were able to establish grade by grade teams in our middle school. This approach provides enhanced parental communication and gives students the day to day structure and support they need as they move through these critical years of early adolescence.

To address the facility problems cited in our accreditation report, we used the '95 warrant article to improve our science labs, repair heating units, and provide extra storage space. With a status report due in October 1996, it is imperative that we address the recommendations to provide handicap accessibility, to resolve the rest of our heating/ventilation problems, and to create adequate instructional space. In addition, the accreditation report will need to ensure that we have adequate staff for meeting state standards for offering high school electives.

With the continuing support of the Epping community, we look forward to the opportunity to further enhance the education facilities and programs at Epping Middle-High School.

— Victor J. Petzy, Jr., Ph.D.  
Principal Epping Middle-High School

Dancing at the Prom.



## SCHOOL DISTRICT INFORMATION

# Minutes of the School District Meeting

March 16, 1995

The School District Meeting was held at the Howard Allen Gymnasium at Epping Middle-High School on March 16, 1995 and was called to order at 7:11p, by Moderator Harold LaPierre.

School Board members present were: Jennifer Yergeau-Chairman, Joseph Foley, Ron Altman, Tom Carleton, and Herbert Hughes. Also attending the meeting were Superintendent Robert Bell and Business Manager Robert Berry.

Moderator LaPierre read the rules and procedures of the meeting. A motion was made to accept the rules and procedures as read. The motion was seconded. The motion passes.

Moderator LaPierre then read the nine school warrant articles.

### Moderator Read Article 1

To hear reports of agents, auditors, and committees or officers chosen and pass any vote relating thereto.

Chairperson Yergeau spoke briefly in regards to the Academic Achievements over the last year and the recent Accreditation process. Chairperson Yergeau gave a special presentation thanking Joe Foley for serving as a School Board Member for the last 6 years.

A motion was made to accept the article as read. The motion was seconded. The article was passed with a hand vote.

A motion was made to amend page 4 paragraph 2 of the 1994 Epping School District Meeting minutes to now read "Don Sisson made a motion to reduce the budget by \$214,000.00; the motion was seconded.

This motion failed by a hand vote." The deletion of Lorraine Rauhs' name was the purpose of this amendment. The motion for the amendment was seconded. This motion passes with a hand vote.

### Moderator Read Article 2

To see if the district will raise and appropriate the sum of \$10,000.00 to begin Middle/High building repairs to meet the New England Association of Schools and Colleges Accreditation standards. We will make improvements by installing sinks in all science labs, upgrading electrical service and repair heating units. *(Recommended by the School Board and Budget Committee)*

A motion was made to accept the article as read. The motion was seconded. Joe Foley addressed this issue. The article was voted and passed with a hand vote.

### Moderator Read Article 3

To see if the district will vote to raise and appropriate the sum of \$25,000.00 to pave the Middle/High School parking area. If the article passes, the project will be coordinated with the town paving project. *(Recommended by the School Board and Budget Committee)*

A motion was made to accept the article as read. The motion was seconded. The article was vote and passed with hand vote.

### Moderator Read Article 4

To see if the District will vote to approve the cost of items included in the collective bargaining agreement reached between the School Board and the Epping Education Association which calls for the following increases in salaries and benefits:

YEAR	AMOUNT
July 1, 1995 thru June 30, 1996. . . . .	\$94,344.68
July 1, 1996 thru June 30, 1997. . . . .	102,785.63
July 1, 1997 thru June 30, 1998. . . . .	103,518.81

and further to raise and appropriate the sum of



# SCHOOL DISTRICT INFORMATION

\$94,344.68, for the 1995-96 fiscal year. Sum in subsequent years represents the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (Recommended by the School Board and Budget Committee)

A motion was made to accept the article as read. The motion was seconded. Ron Altman addressed the article. Informing the people of the details of the contract. Discussion followed. A motion was made to move the question. Moderator LaPierre requested the motion be held to allow Mr. Mark Kutz to address the article. discussion followed. A motion to move the question was made. The motion was seconded. A ballot vote was held.

The vote result was: 121-yes 55-no  
The article passes.

At this time Paul Spidle made a motion to reverse the order of Article 5 and 6. The motion was seconded. The motion was voted and passed with a hand vote.

## Moderator Read Article 6

*By Petition: Paul Spidle, Dianne Gilbert, Margaret Wilson plus 43 others.*

To see if the residents of the Epping School district will vote to reduce budget line item 1-2312-810-0, membership Dues in the new Hampshire School Boards Association from \$2,679.00 to zero (0). (Not recommended by the School Board and Budget Committee)

Dianne Gilbert spoke on behalf of this article. Don Sisson, Louis Santucci and John Vitale also spoke on behalf of this article. Herb Hughes addressed the importance of the School Boards membership to the Association. Discussion followed. A motion was made to move the question. The motion was seconded. A vote was held and the article was defeated by a hand vote.

## Moderator Read Article 5

*By Petition: Paul Spidle, Dianne Gilbert, Margaret Wilson plus 43 others.*

To see if the residents of the Epping School District will vote to reduce budget line item 1-2400-810-1 and 1-2400-810-2, Membership Dues in the New Hampshire Principals' Association, from \$900.00 to zero (0), and \$1200.00 to zero (0), respectively. (Not recommended by the School Board and the Budget Committee)

Paul Spidle made a motion to table this article. The motion was seconded. A vote was held and the article was tabled by a hand vote.

## Moderate Read Article 7

To see if the district will vote to make the elected term of the School District Treasurer. School District Moderator and School District Clerk three years. (Recommended by the School Board)

This Article was voted and passed on the School Ballot on Tuesday March 14, 1995

## Moderator Read Article 8

To see what sum of money the District will raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents and for the payment of statutory obligations of the District.

1100	Regular Programs . . . . .	2,107,449
1200	Special Programs. . . . .	910,681
1300	Vocational Programs. . . . .	34,605
1400	Other Instructional Programs . . . . .	69,073
2120	Guidance . . . . .	118,231
2130	Health . . . . .	25,837
2150	Speech . . . . .	80,451
2210	Improvement of Instruction . . . . .	34,900
2220	Educational Media . . . . .	118,051

*Continued on next page.*



# SCHOOL DISTRICT INFORMATION

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2310	School Board .....	39,494
2320	SAU Expense .....	179,298
2400	School Administration .....	291,962
2540	Operation of Plant .....	297,148
2550	Pupil Transportation .....	242,880
2900	Other Support Service .....	98,300
4000	Facilities Acquisition .....	0
5000	Debt Service .....	352,368
2560	Food Service .....	190,626

**Total Appropriation .....** 5,191,354

*(Recommended by the Epping School Board and Budget Committee)*

Joe Foley made a motion to amend the article reducing the budget by \$30,000.00 due Article 4 passing. The \$30,000.00 are the Moines anticipated to be saved on Health Insurance due to the new buyback option. The motion was seconded. The motion was voted and

passed with a hand vote.

Discussion followed.

A motion to move the question was made. The motion was seconded. A ballot vote was held.

The result of the vote: 118-yes 34-no  
Article 8 passes.

## Moderator Read Article 9

**To transact any other business which may legally come before this meeting.**

A motion was made to adjourn the meeting; the motion was seconded. It was voted by a hand vote to adjourn the meeting at 9:54pm.

*— Amy E. Bolton, School District Clerk*

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## School Board Goals for 1995-96

1. To implement an adult education program for the citizens of Epping.
2. To continue to improve the technology availability to the students of Epping, 1-12.
  - a. To reestablish the Technology Committee in Epping.
  - b. To develop a 1-12 computer curriculum.
  - c. To teach students access to Internet and America-on-Line, etc.
3. To plan the financing of the recommendations of the New England Association of Schools and Colleges in an effort to become a fully accredited school.
4. To continue to implement the middle school program and receive progress reports during the year.
5. To emphasize the academic achievements of the students at the elementary school.

6. In accordance with the agreement between the Epping School Board and the Epping Education Association, to establish a teacher merit program.
7. To improve communication between the school board, administration and teachers.
  - a. Teacher presentations at school board meetings.
  - b. School Board attending school functions.
  - c. The School Board members visit schools at least two days per year.
  - d. Social gatherings with faculty.
8. To improve the efficiency of school board meetings and make a strong effort to hold all meetings to three hours.

# SCHOOL DISTRICT INFORMATION

## Statistical Data

	1993-94	1994-95
<b>Average Daily Membership</b>		
Elementary .....	600.1	376.2
Middle School.....	224.2	
Sr. High.....	257.0	254.0
<b>Average Daily Absence</b>		
Elementary .....	27.4	15.7
Middle School.....	11.5	
Sr. High.....	21.0	18.4
<b>Attendance</b>		
Elementary .....	95%	96%
Middle School.....	95%	
Sr. High.....	92%	93%

## Opening Day Enrollment

	1991	1992	1993	1994	1995
Grade 1 .....	94	64	86	78	72
Grade 2 .....	95	81	58	76	76
Grade 3 .....	87	84	74	58	76
Grade 4 .....	81	84	81	77	59
Grade 5 .....	85	73	79	82	72
Grade 6 .....	61	86	73	7	83
Grade 7 .....	79	66	80	68	74
Grade 8 .....	78	71	64	84	67
Grade 9 .....	71	75	73	68	85
Grade 10 .....	57	69	76	65	63
Grade 11 .....	37	51	67	71	60
Grade 12 .....	31	39	47	62	62
<b>Totals .....</b>	<b>856</b>	<b>843</b>	<b>858</b>	<b>868</b>	<b>849</b>



# VITAL STATISTICS

## Births

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER MAIDEN NAME OF MOTHER
1/6/95	Exeter, NH	Emily May Belanger	Aaron Eldon Belanger Mary Maxine Matthews
1/6/95	Exeter, NH	Brandon Anthony Carleton	Thomas Joseph Carleton Nicole Michelle Carney
1/12/95	Exeter, NH	Tressia Eugenia Hughes	Eugene John Hughes Katrina Lee Miller
1/29/95	Portsmouth, NH	Matthew Edward Tropp	Stephen Herty Tropp Deborah White
2/18/95	Exeter, NH	Olivia Katherine Baker	James Andrew Baker Jr. Tanya Robin Colcord
2/20/95	Exeter, NH	Kylie True Patton	Shawn Michael Patton Diana Marie Coleman
2/22/95	Exeter, NH	Samuel Steven Odonnell	Michael Scott Odonnell Karen Beth Dewalt
3/25/95	Manchester, NH	Tyler Edwin Litch	Robert Edward Litch Cynthia Ann Dziuban
3/29/95	Exeter, NH	Shawonna Marie Stilwell	Todd Randal Stilwell Julie Wanda Ham
3/30/95	Exeter, NH	Brandon Christopher Boggs	Gary Dana Boggs Cynthia Irene Gamache
4/12/95	Portsmouth, NH	Erik Thomas Dollard	John Pierce Dollard Jr Victoria Lee Bernier
4/22/95	Epping, NH	Silas William Glines	Randall Spencer Glines Misty Ellen Chute
4/26/95	Portsmouth, NH	Katherine Anne Fanning	Robert Kevin Fanning Melanie Anne Smith
5/2/95	Exeter, NH	Keenan Mathew Corcoran	David George Corcoran Susan Elizabeth Udell
5/4/95	Exeter, NH	Samantha Paige Rohrdanz	Stephen Paul Rohrdanz Janet Mary Gillis
5/20/95	Exeter, NH	Anthony James Lemieux	Mark Anthony Lemieux Leanne Joy Ronan
6/1/95	Dover, NH	Heidi McCullough McFarlin	Mark Folger McFarlin Joel-Ann Santy
6/1/95	Portsmouth, NH	Janine Elise Perkins	Todd Avery Perkins Stephanie Ann Weinhold
6/8/95	Exeter, NH	Oliviah Pauline May Kimball	George Kenneth Kimball Susan Diane Hallock

# VITAL STATISTICS

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER MAIDEN NAME OF MOTHER
6/16/95	Exeter, NH	Shannon Margaret Burke	James Gottfried Burke Sheryl Lynn Stephens
6/24/95	Portsmouth, NH	Megan Jean Illsley	Steven Mark Illsley Laura Jean Lovejoy
6/28/95	Dover, NH	Emilie Kathryn MacDonald	Eric James MacDonald Deanna Lynn Davis
7/1/95	Exeter, NH	Noah James Macri	Robert James Macri Lisa Marjorie Huebner
7/2/95	Exeter, NH	Michael James Smith	James Peter Smith Wendy Marie Carrol
7/13/95	Exeter, NH"	Steven Raymond Cimmino Jr.	Steven Raymond Cimmino Shelly Ruth Broughton
7/16/95	Exeter, NH	Nicole Danielle Grenier	John Joseph Grenier Susan Renee McCarthy
7/16/95	Exeter, NH	James Clarence Leggett	Michael Anthony Leggett Zaharoula Yannas
7/20/95	Exeter, NH	Anna Marie Pizz	Richard Stanley Pizz Stacia Beth McAnaney
7/24/95	Exeter, NH	Kawika Nathaiel Watt	Kevin Joseph Watt Sandra Louise Glidden
7/28/95	Manchester, NH	Castine Anastasia Bernardy	Jerel David Bernardy LisaMarie Catherine Barbour
8/8/95	Exeter, NH	Allison Elizabeth Welch	John Thomas Welch Jill Suzanne Lundgren
8/14/95	Dover, NH	Shannon Elizabeth Lee	James C Lee Elizabeth Ann Smith
9/10/95	Exeter, NH	Giovanni Michael Brocato	Jeremy Kenneth Brocato Lea Ruth Shennett
9/13/95	Epping, NH	Ta'anath Shiloh Boda	James M Boda Stephanie Marinos
9/20/95	Exeter, NH	Emily Marie Michaud	Richard Alan Michaud Kimberly Ruth Horton
9/21/95	Dover, NH	Adam Spencer Parent	Sheldon Troy Parent Lori Marie Cyr
10/13/95	Exeter, NH	Taylor Leanne Barnes	George Frank Barnes Tracee Irene Castle
10/17/95	Exeter, NH	Brooke Ashlen Sunok Gatchell	Paul Bruce Gatchell Jeanne Marie Venuti
11/6/95	Exeter, NH	Drew Christopher Royle	James Joseph Royle Christine Anne Carbone

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## VITAL STATISTICS

12/15/95	Exeter, NH	Inaas Laila Shirazi	Mirza Mendi Shirazi Shehnaz Sherall Manji
12/17/95	Lebanon, NH	Kristina Lynn Hale	Daniel William Hale Jennifer Ann Virgue
12/20/95	Manchester, NH	Kennedy Lynn Daziel	Robert Dudley Daziel Terri Lynn Belanger
12/31/95	Exeter, NH	Hannah Lee Woodward	Timothy Woodward Deborah Lee Marcotte

## Marriages

DATE OF MARRIAGE	NAME OF BRIDE AND GROOM	RESIDENCE OF EACH
1/7/95	Michael George Keegan Tammy Lee Evans	Epping Northwood
2/18/95	Paul Bruce Gatchell Jeanne Marie Venuti	Epping Fremont
2/18/95	Stephen Paul Lalancette Linda Susan Mrozek	Epping Hopkinton
4/1/95	George E Melanson Marguerite M Max	Epping Epping
4/1/95	Jeffery Thomas Button Cindy Annemari Fitzgerald	Epping Rye
4/14/95	Kris Matthew Tirone Deanna Lynn Hamilton	Epping Epping
4/22/95	John Anthony Rigazio Maureen Kathleen Buhrman	Arlington, MA Arlington, MA
4/29/95	David S Bascom Jean M Winsor	Epping Epping
5/6/95	Daniel William Hale Jennifer Ann Virgue	Epping Epping
5/6/95	Daniel James Gruszewski Erica Patricia Ann Camire	Epping Epping
5/12/95	Jeremy Kenneth Brocato Lea Ruth Shennett	Epping Epping
5/20/95	Anthony Vincent Ioia Carol Jeanne King	Epping Epping
5/20/95	John Philip Tyler Michelle May Grant	Epping Epping
5/27/95	Raymond B Keiser Tracy Lynn Zeiber	Sinking Spring, PA Sinking Spring, PA



# VITAL STATISTICS

DATE OF MARRIAGE	NAME OF BRIDE AND GROOM	RESIDENCE OF EACH
6/9/95	Kevin Richard Horton	Epping
	Melanie Ann Odrino	Epping
6/10/95	Timothy John Kennedy	Epping
	Diane Jeannette Daniels	Epping
6/11/95	Samuel McClain	Epping
	Sandra L Shepard	Epping
6/11/95	Richard H Holt	Epping
	Dawnalee Prior	Epping
6/11/95	Joseph David Bodge	Epping
	Cheryl Lynn Marelli	Epping
6/15/95	Kevin Marshall Smith	Epping
	Kristen Virginia Schontag	Epping
6/17/95	Timothy Michael Golden	Epping
	Robbyn Mary Clark	East Kingston
6/24/95	Raleigh Gene Martin	Epping
	Jennifer Beth Cripps	Epping
7/2/95	James Michael Matte	Epping
	Lisa Lee Annis	Merrimac, MA
7/13/95	Allen Noyes Hojaboom	Epping
	Nancy Anne McKeever	Epping
8/12/95	James Bruce Dawson	Epping
	Deborah Noyes	Epping
8/19/95	Thomas John LaPointe	Epping
	Lisa Anne Callahan	Epping
8/26/95	Michael Douglas Fisk	Epping
	Tracy St. Peter	Epping
9/1/95	Donald Prescott Sweet Jr	Epping
	Denise Cook	Epping
9/1/95	Paul J Petit	Epping
	Marilyn A LaMarre	Epping
9/2/95	Jay A Hoyt	Epping
	Sonja Anne Gonzalez	Epping
9/9/95	Richard Chalres Mooney	Epping
	Naomi Leslie Brown	Epping
9/9/95	Gerald F Vergato	Kensington
	Durinda Ann Benoit	Epping
9/16/95	Fred H St. Peter	Epping
	Conni S Chase	Epping
9/23/95	Daniel Wade Prue	Milford, MA

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# VITAL STATISTICS

DATE OF MARRIAGE	NAME OF BRIDE AND GROOM	RESIDENCE OF EACH
	Annette Christine Arena	Milford, MA
9/23/95	Tucker J Nichols Jr	Epping
	Kimberly A Page	Epping
9/23/95	Norman William Head	Epping
	Cheryl Jean Moran	Epping
9/30/95	Robert Joseph Cavacco	Epping
	Janice Carol Twombly	Somersworth
9/30/95	Paul Anthony Holmes	Epping
	Christine Palmer McGoff	Epping
9/30/95	Clarence Ernest Beaudette Jr	Epping
	Kimberly Jean Seraiva	Epping
10/1/95	John F Simoneau	Epping
	Dorothy Anne Stone	Epping
10/7/95	Paul Gabriel Gosselin	Amesbury, MA
	Wendy Butland	Epping
10/14/95	David E Hunt	Epping
	Lea Marie Schofield	Raymond
10/21/95	Matthew C Cray	Epping
	Beverly E Caverly	Epping
10/21/95	John Charles Upperman	Pittsfield, ME
10/28/95	Cheryl Diane Ferreira	Epping
12/22/95	Timothy Fallon	Epping
	Lisa June Maimone	Epping
12/24/95	Darryl Lorenzo Crepaux	Epping
	Joyel Linda Redden	Epping



## Deaths

DATE OF DEATH	PLACE OF DEATH	NAME OF DECEASED	NAME OF FATHER	MAIDEN NAME OF MOTHER
1/11/95	"Exeter, NH"	Charles Alfred Willey	Alfred Willey	Bessie Eaton
1/28/95	"Exeter, NH"	Horace A Guilette	Arthur Guilette	Eyvonne (unknown)
2/22/95	"Portsmouth, NH"	Dorothy Devlin	Linus Eaton	Unknown
2/25/95	"Manchester, NH"	Jeannette G Binette	Saul C Binette	Rose Tremblay
2/28/95	"Epping, NH"	Matthew King	Matthew Robert King	Helen Johnson
3/6/95	"Manchester, NH"	Austin B Wason	Earle B Wason	Pauline D Austin
3/10/95	"Epping, NH"	June Levesque	William Brown	Harriett Glover
3/16/95	"Exeter, NH"	Joseph A Silveira	Miguel Silveira	Maria Pires
3/30/95	"Manchester, NH"	Theodore E Piecuch	John Piecuch	Helen Skwiesz
4/17/95	"Exeter, NH"	Elwood Nouvertne	Hugo Nouvertne	Hedwig Sveden
4/29/95	"Brentwood, NH"	Jean W Tice	Frederick Waldron	Gertrude Robinson
5/19/95	"Epping, NH"	Robert L Bumford	Raymond A Bumford	Jacqueline M Fortier
6/3/95	"Exeter, NH"	Viola Jasper	Luther Purington	Minnie Shannon
6/12/95	"Manchester, NH"	William D Murphy	George Murphy	Mary Barton
6/13/95	"Brentwood, NH"	Sophie B Zarzecki	Walter Bilski	Mary Mrozinski
7/12/95	"Exeter, NH"	J Ludwin Proulx	James B Proulx	Virginie Proulx
7/19/95	"Manchester, NH"	Laura M Hill	Walter Davis	Anne Baxter
7/26/95	"Brentwood, NH"	Mary Gauthier	Pasquale Rapetti	Evangeline
8/2/95	"Epping, NH"	Lester E Chadbourne	George A Chadbourne	Bernice Fritz
8/5/95	"Epping, NH"	Arthur Thomas Mailhot	Joseph Mailhot	Lea Hamel
8/22/95	"Epping, NH"	Albert Michael Jean	Alfred J Jean	Josephine M Lavoie

# VITAL STATISTICS

DATE OF DEATH	PLACE OF DEATH	NAME OF DECEASED	NAME OF FATHER	MAIDEN NAME OF MOTHER
9/4/95	"Exeter, NH"	Russell Winthrop Harris	Russell Harris	Olive McNaught
9/8/95	"Exeter, NH"	Alice Gage	Samuel Roper	Ruth Revere
9/15/95	"Epping, NH"	Barbara E Josselyn	Robert Meekin	Dorothy Alden
9/15/95	"Exeter, NH"	Roger Desruisseaux	Roland Desruisseaux	Yvonne Lemire
10/24/95	"Exeter, NH"	Maurice Binette	Saul C Binette	Rose Tremblay
11/10/95	"Boston, MA"	Norman Denoncour Jr.	Norman Denoncour	Bertha Silveira
11/21/95	"Exeter, NH"	James L Rogers	Clarence M Rogers	Barbara L Hartford
11/21/95	"Brentwood, NH"	Paris E Stilkey	George H Denyou	Mary Jane Eaton
12/20/95	"Epping, NH"	Daniel Thomas Davis	Clarence Davis	Theresa Campbell



# TELEPHONE DIRECTORY

## Emergency Numbers - Fire/Police/Rescue

Emergency .....	9-1-1
Emergency Police .....	679-5122
Emergency Fire .....	679-5351

## General Business

Fire .....	679-5446
Police .....	679-5834 or 679-3300
Animal Control .....	679-5122
Town Offices	
Town Clerk/Tax Collector (Voter & Car Registrations, dog licenses, taxes, water/sewer payments) .....	679-8288
Public Works .....	679-5441
Recycling Center .....	679-4675
Planning, Zoning, and Code Enforcement .....	679-1202
Health and Welfare .....	679-1231
Tax Assessing (property tax exemptions, abatements, assessment information) .....	679-5441
Town Administrator .....	679-5441
Library .....	679-5944

## Schools

Superintendent's Office .....	679-8003
High School .....	679-5472
Elementary .....	679-8018
Recreation .....	679-1341

## Governor of New Hampshire

The Honorable Stephen Merrill	
208-214 State House, Concord, NH 03301 .....	271-2121

## U.S. Senators

Senator Robert Smith .....	433-1667
Senator Judd Gregg .....	431-2171

## U.S. Representative

Congressman William Zeliff .....	433-1601
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## Executive Councillor

Ruth Griffin .....	271-3632
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## Epping's Representative to the State Senate

Jack Barnes .....	271-3661
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## Epping's State Representatives

Robert K. Dodge .....	679-5027
Ron Nowe .....	679-5977

## Other Commonly Used Numbers

State Department of Motor Vehicles .....	679-2111
Epping Post Office .....	679-5952
Rockingham County Sheriff .....	679-2225
Exeter Chamber of Commerce .....	772-2411
Raymond Chamber of Commerce (David Howard) .....	895-0101
Rockingham Regional Planning Commission .....	778-0885



# AREA STATISTICS

County	Rockingham	
Labor Market Area	Portsmouth-Rochester	
Distance to:	Manchester, NH	15 miles
	Boston, MA	50 miles
	New York, NY	235 miles
	Montreal, Canada	280 miles
Elevation:	160 feet	
Temperature (°F):	Annual Average	46.6°
	January Average	22.2°
	July Average	69.8°
Precipitation:	Annual Average	44.0 in

## Municipal Services

Town Hall Hours:	M-Th 8-4; F 8-12 noon
Type of Government:	Selectmen/Town Meeting
Planning board:	Elected
Industrial Plans Reviewed by:	Planning board
Zoning:	Yes
Master Plan:	Yes
Capitol Improvement Plan:	Yes
Full Time Police Department:	Yes
Full-Time Fire Department:	Yes
Town Fire Insurance Rating:	7/9

## Housing (1990)

Single Family Units:	1,252
No. of Building Permits:	18
Multi Family Units:	407
No. of Building Permits:	0
Mobile Homes:	400
Median Gross Rent:	\$477
Median Housing costs:	\$123,300

## Demographics

Population:				
	1994	1990	1980	1970
Community	5,439	5,162	3,460	2,356
County	251,821	245,845	190,345	138,951

Population by age (1990)	5 and under	556
	6 to 17	879
	18 to 29	874
	30 to 59	2,196
	60 to 69	359
	70 and over	298

## Income (1990)

Per Capita Income:	\$14,208
Median Household Income:	\$40,122
Average Weekly Wage:	\$281

## Labor Force (1990)

Total Number of Employers:	91
Total Workers Employed:	2,647
Male Labor Participation Rate:	82.2%
Female Labor Participation Rate:	64.4%
Labor force Education Level:	
High School and Higher Graduates	77.8%
Bachelor's Degree and Higher	15.4%

## Employment by Occupation Group (1990)

Executive/Administration/Managerial:	301
Professional Specialty:	287
Technical/Related support:	150
Sales workers:	303
Administrative Support/Clerical	347
Private Household:	13
Protective Service:	27
Services, Other:	323
Farming/Forestry/Fishing:	48
Precision Production/Craft/Repair:	414
Machine Operators/Assemblers:	218
Transportation/Material Moving:	116
Handlers/Helpers/Laborers:	100

## Commuting Patterns (1990)

Mean Travel Time to Work	28.98 minutes
Residents Working in community:	20.0%
Residents Commuting Elsewhere:	80.0%
Nonresidents Commuting In:	52.3%

## NOTES

## A Brief History, and a few Memories of "Olde Epping."

The Town was separated from Exeter in 1741. My ancestors bought our farm in 1755. My grandfather was born in 1821. My father was born in 1870 and I was born in 1920.

Between 1882 and 1919, a series of fires burned out the whole center of Epping. Donald Sanborn gives the dates of these big fires as 1884. The north side of Pleasant Street burned, in 1896 and again in 1911 when the area of Perkins Hotel and Leddy's store also burned. In 1883 Watson Academy opened.

In 1924 Milton "Tinker" Miller and Frances took me to the beach in the side car of their motorcycle. They bought me a pail and shovel and I've been digging ever since!

In 1925 Tinker shot himself. Dr. Mitchell came with his "snowmobile" to help. It was a Model T. Ford with skis on front and chains on the rear wheels.

1926 scarlet fever was raging

1927 Charles Lindbergh flew across the Atlantic to Paris. Charles Ordway fell out of an apple tree, broke his back and later died.

1927 Dorothy (Whitney) (Brown) (Clarke) Robey taught second grade and is still living here in Epping.

1927 Leslie Tasker's father hauled us kids to school with a team of horses, wheels in mud season and sleds in winter.

1928 Al Smith, Democrat, ran against Herbert Hoover for President.

1929 Leslie Tasker Sr. bought a Model A. Ford truck to haul us kids, and pigs.

In 1929 Carrie Odiorne, my fourth grade teacher, pulled my ear and chin in school and straightened me out for life, as she did for hundreds and others who passed through her grade. She still lives.

Epping has survived good times and bad, some say the bad times were good. I've lived through the great depression, where I was taught that what one saved was what counted. There were three selectmen who met, and when they met, they met on the

street. We had snow problems greater than now. We had a road agent with one truck and anyone else we could hire. There was a crawler tractor and snow plow, bought about 1927 from Everett Judkins, us kids would hook our sleds to the back of it to get hauled up the hills. Jerry Thayer put on movies in the Town Hall and over Ledy's Store (now the Ledy Center) for ten cents.

In 1927 Epping built it's present water tank. An Article was put in the Warrant for \$500.00 to paint the water tank. A motion was made, "Them that uses from the fasset pay for painting the tank."

I can remember three brickyards, the Granite State Brickyard, where Telly's is now. The Star Brick Company, where the Star Raceway is, and Goodrich Brickyard, which made bricks till around 1916.

1927 Before and after, people with autos jacked them up in the winter and set them on blocks, to leave them set until after mud season. Plumer Street was where Leslie Tasker, Sr. would pull rich people and their cars out of the mud with his team.

In the early days, Epping was a very busy Town, brick yards, railroads, shoe shops, box shop, hotels, stores, and bar rooms.

A drunk got on the train in Fremont. When the conductor asked where he was going, he said, "I'm going to Hell." The conductor said, "I'll put you off in Epping, that's the closest place to it!"

Daniel Webster Harvey









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